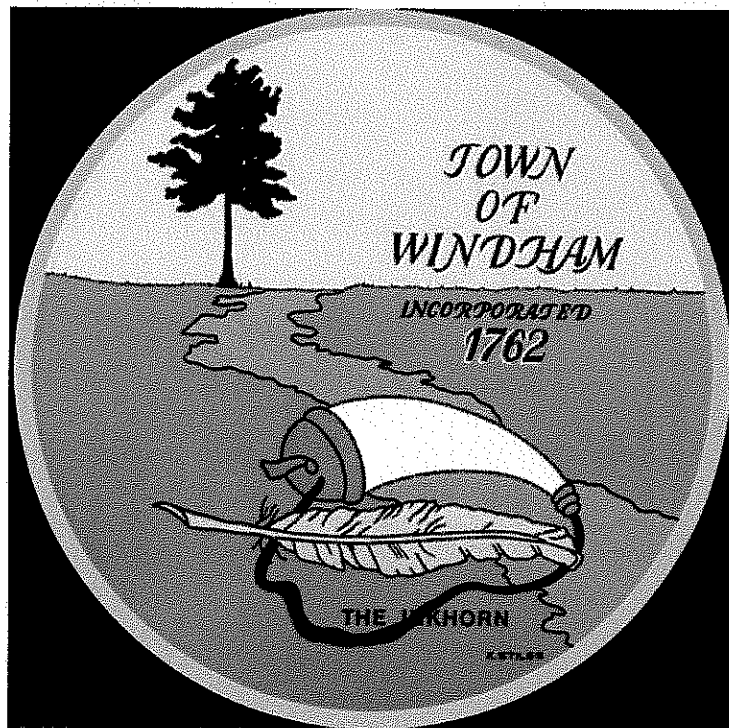


Town of Windham

Manager's Proposed Municipal Budget

2017-2018



STRATEGIC PLAN-BASED BUDGET

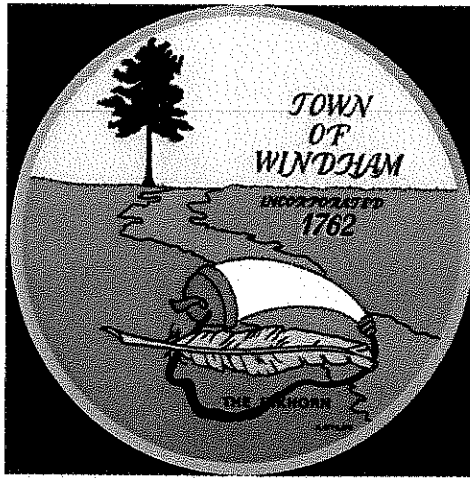
March 31, 2017

TOWN of WINDHAM

MUNICIPAL BUDGET 2017-2018

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Town of Windham, Maine

Mission: The mission of the Town of Windham, Maine's government is to provide governance, services, and pursue policies responsive to the needs of its citizens and the public in order to maintain, support, and improve the quality of life in the community.

Vision: The government of the Town of Windham, Maine will be an example of progressive, prudent, goal-focused, and cost-effective public service, flexible in its response to the changing needs of a growing community. It will be an example of conscientious stewardship of public finances, assets, infrastructure, and the public process. The town's government will foster an environment that encourages civic engagement, openness, transparency, and accountability, to contribute to enriching, enlivening, and valuing every community member.

Values: In its conduct of public business, the public process, the provision of public services, and the care and stewardship of community assets entrusted to its care, the government of the Town of Windham, Maine will demonstrate and exemplify honesty and integrity, professionalism, respect, civility, thoughtfulness, and compassion in its engagement with all constituents, partners, employees, and stakeholders; and openness, transparency, accessibility, equity, and accountability in its stewardship of the town's finances, assets, infrastructure, processes, and reputation.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

MANAGER'S BUDGET MESSAGE

March 31, 2017

To the Town Council:

As required by Article V, Section 2 of Windham's Charter, I am pleased to submit the manager's proposed budget for fiscal year 2017-2018 and this explanatory budget message.

Respectfully,



Anthony T. Plante
Town Manager

Strategic plan-based budgeting.

In October 2015 the Council adopted a strategic plan. As a "bridge" or "stub" strategic plan, its purpose was to identify key issues, strategies to address those issues, and get us from fiscal 2016 to the adoption of a newly-updated comprehensive master plan in 2017. At that time, a more comprehensive strategic planning process will be undertaken, to include the goals of the comprehensive master plan as well as incorporate other trends affecting the town. In order to address the issues identified in the 2015 strategic plan, a series of strategies was identified. Those strategies are incorporated into the manager's proposed budget for 2018, except as noted and explained throughout the budget document.

Mission.

No one year's budget can or should stand alone. Many of the services, issues, and projects the town undertakes extend beyond a single fiscal year. The challenge is to articulate a vision, be clear about our mission, establish specific measurable goals, and take steps to accomplish them over the long term. The budget I have submitted continues to fund, staff, and equip the town to achieve that mission, tries to quantify how much of that mission we accomplish or how well, where there are gaps, and what we propose to do to close those gaps. As I have said in previous budget messages, a budget is a plan for what we are to accomplish in the coming year, expressed in terms of dollars and cents. Before we can talk meaningfully about the dollars and cents, however, we have to understand what it is we are here to do.

Each department has addressed the question of mission. Each department has identified areas where there are gaps between what it is currently doing or is currently able to do, and what it should be doing, in quantity, quality, or both. In some instances departments have identified factors or trends that affect what they do and may become gaps in the future. Many of the departments proposed adding resources, often in the form of added hours or added positions, to deliver on more of their mission or to deliver on it in a better, more efficient, or more effective manner. Some of these proposals are included in the strategic plan the Council adopted. Other proposals respond to needs or issues that have arisen since. All of these proposals are included in the 'preliminary' budget column.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

MANAGER'S BUDGET MESSAGE

Preliminary budget.

The 'preliminary' budget column is an answer to what the budget would look like if departments were, in the judgment of their department heads, either delivering on their mission fully or making progress toward delivering on it fully. All of their proposals are included in the budget narratives and notes that accompany the numbers. Those proposals all express an understanding of their departments' purpose, a commitment to meeting that purpose, and finding ways to deliver on that. Many of the departments' budget narratives include indicators to show how well they are delivering on their mission.

The proposals included in the preliminary budget are another reflection of what the Council already has seen elsewhere. In nearly every instance we are finding that the community's needs and expectations have outgrown the local government whose purpose is to meet them. A facilities master plan in 1998, a property condition assessment in 2013, and another facilities master plan in 2014 have all pointed to existing and growing deficiencies. Complaints about town office and library hours, building permit and inspection turnaround times, and daytime and nighttime fire-rescue response time differences, to name only a few, point to the effect staffing levels have on service. These examples, combined with a staffing comparison with other communities (though now somewhat dated) show how Windham matches up:

Full-time staffing levels, 2012

	Saco	South Portland	Windham	York	Scarborough	Auburn	Augusta	Brunswick	Sanford	Biddeford
Population (2010)	18,482	23,324	17,001	14,025	19,239	22,883	18,444	21,992	21,104	21,383
Tax levy per capita	\$ 1,651	\$ 2,372	\$ 1,342	\$ 2,564	\$ 2,335	\$ 1,745	\$ 1,466	\$ 1,333	\$ 1,132	\$ 1,648
Department										
Administrator	2	4	2	2	2	3	3	3	2	2
Human Resources (1)	2	3	3	1	2	2	3	1	2	2
Clerks	2	3	4	4	2	2		6	6	5
Finance	7	10	3	3	12	7	8	8	4	6
Building/Code Office	4	6	3	6	4	7	3	3	3	5
Planning/Economic Development	3	4	4	3	5	5	5	5	3	4
Assessing	3	6	4	3	3	3	2	3	2	4
Information Technology	2	6	2	1	5	3	6	2	2	1
Police	47	67	30	36	50	54	52	57	67	68
Fire-Rescue	36	66	6	6	25	63	45	32	45	45
Public Works (2)	32	19	22	14	31	60	39	26	25	51
Parks & Recreation	11	38	3	10	16	14	5	10	7	10
Subtotal	151	232	86	89	157	223	171	156	168	203
Wastewater	13	26	na	na	na	na	na	na	12	14
Total	164	258	86	89	157	223	171	156	180	217
Per 1,000 population (no wastewater)	8.2	9.9	5.1	6.3	8.2	9.7	9.3	7.1	8	9.5
NOTES:										
(1) Windham includes social services/GA in human resources number										
(2) South Portland combines public works, parks and recreation, and mechanics are included various departments										

Some differences may be the result of service delivery choices: Do we deliver the service (public safety dispatch and solid waste collection, for example) in-house or do we contract it out? There are other differences, such as code enforcement, that

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

MANAGER'S BUDGET MESSAGE

raise other questions. In a community that is routinely at or near the top of the list for construction activity, is Windham staffed at a level that meets its mission?

Preliminary budget proposals intended to help close identified gaps between a department's mission and its current capabilities include:

From the strategic plan:

- A compliance and safety officer, to increase focus on labor law compliance and workplace safety,
- Increasing the size of the public works crew by two truck drivers (restoring one, adding another) to improve productivity and flexibility,
- Restoring a mechanic's position in the public works department to help keep up with maintenance demands and provide better coverage,
- Adding two (remaining of the four proposed in the strategic plan; two were added in fiscal 2017) firefighter-paramedic positions to improve service level consistency and response capacity,
- Adding an EMS supervisor, and
- Adding a teen assistant to meet library programming needs.

Other proposals:

- Adding 35 hours per week of for an additional financial administrative assistant to provide service at the counter and better office coverage,
- Providing for a mild reorganization of the police department's command structure, and
- Adding a 28th sworn police officer,

There are other adjustments in the budget that respond to other issues and needs, but those listed above represent those that add staff, add hours, add capacity, and increase productivity, flexibility, and responsiveness to the needs of the community.

In addition to the staff and other operational proposals, there is a significant commitment to meeting the town's capital needs in the preliminary budget. Capital equipment, roads, buildings, and other facilities are shown at levels consistent with plans discussed with or approved by the Council.

Manager's proposal.

The manager's proposed budget seeks to balance the challenge presented by the uncertain future of municipal revenue sharing and other financial stresses with the mission-based needs identified by department heads and the need for capital investment in equipment roads, other infrastructure, and facilities.

As part of a plan begun in fiscal 2015, municipal revenue sharing has been phased out of the budget. Whatever the state provides will be available to help reduce the tax levy, as it is designed to do, and/or meet some of the town's capital needs under the Town Council's fund balance policy. Regardless of the Legislature's future actions on municipal revenue sharing, the town's approach has eliminated its reliance on it for budgetary purposes, insulating the town's budget process from the volatility of the legislative session, and provides time to adjust to any changes.

Capital equipment (9110) continues to be funded according to plan. Road improvement funding (9120) is proposed to increase to \$1,000,000, though this still leaves a considerable gap and forces choosing between needed projects and pavement preservation efforts. Building improvements (9130) continue to address maintenance and repair needs as well as is-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

MANAGER'S BUDGET MESSAGE

sues identified in the 2013 property condition assessment, but does not address long-standing (and growing) facilities needs throughout the town's departments and offices. Building improvements also includes space reconfiguration and renovation at the Windham Public Library. Funding for land and building facilities (account 9140) is from recreation impact fees for the continued development of Lippman Park, and the development of a plan and beginning (at least) of capital improvements to the town's skate park.

As this budget was being prepared for submission to the Council we learned that the town's application for PACTS funding in support of the 21st Century Downtown plan, for improvements to the transportation corridor, was not successful. Though the town will have other opportunities to apply, I urge the Council to consider adding \$250,000 to the budget in FY 2018 and committing to another \$250,000 in FY 2019 to pay for final engineering of the road, sidewalk, signal, intersection, and other improvements. Doing so would strengthen the town's application next time around, better position the town for any infrastructure funding that may come from Washington, and make a down payment on one of the four pillars of the upcoming comprehensive master plan, "Creating a North Windham to be proud of." This level of commitment also will help set the stage for the infrastructure and facilities investments the community will be called on to make in the coming years, after too many years of too little spending to meet the needs of a town that has been, and continues to be, one of southern Maine's fastest growing.

Most of strategic plan-based proposals included in the manager's budget have been modified with start dates throughout the fiscal year, to balance the workload of going through multiple hiring processes and to manage the cost in the proposed budget (but which means the balance of those costs will have to be built into the budget for fiscal 2019). Some proposals included in the strategic plan and preliminary budget are not in the manager's proposal:

- The compliance and safety officer's position (but included in the projection for the second quarter of fiscal 2019),
- Additional truck drivers in Public Works (included in the projection for the second quarter of fiscal 2019), and
- The EMS supervisor's position (included in the project for the second half of fiscal 2020).

The manager's proposed budget for fiscal 2018 makes use of municipal revenue sharing through fund balance, instead of directly, to help fund long-standing capital needs or reduce the property tax levy. It is used in both of these ways, as allowed under the Council's fund balance policy, making use of available unassigned fund balance at the end of fiscal 2016 for capital projects and for managing the tax levy increase. It provides a path forward in addressing strategic and service needs identified in the plan adopted by the Council, and continues to sharpen the focus on our mission to serve Windham's residents and taxpayers.

We have work to do. The town's employees, department heads, and I look forward to working with the Council, taxpayers, residents, and volunteers to get it done.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

SUMMARY STATEMENT OF ESTIMATED REVENUES AND PROPOSED APPROPRIATIONS

Budget Proposal	FY 2017 Approved	FY 2018 Preliminary	FY 2018 Manager	FY 2018 Council
Estimated Revenues	\$ 16,802,027	\$ 17,646,273	\$ 17,613,282	\$ -
Operating Appropriations	\$ 13,404,179	\$ 14,801,732	\$ 14,090,767	\$ -
Non-Operating Appropriations	\$ 3,397,848	\$ 3,622,515	\$ 3,522,515	\$ -
Total Appropriations	\$ 16,802,027	\$ 18,424,247	\$ 17,613,282	\$ -
Net Surplus/(Deficit)	\$ (0)	\$ (777,974)	\$ 0	\$ -
Amount Below/(Above) Levy Limit	\$ 290,914	\$ 84,134	\$ 95,125	\$ 9,914,085

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

REVENUES

Any discussion of a budget has to involve not only the purposes for which funds are being spent, but the sources of those funds. Many of the revenues on which the Town relies are outside its ability to control, other than to collect them accurately and completely, and to estimate them conservatively. These notes address certain critical revenue sources.

- R0400/0401 The projected levy increase is about 3.2%. In fiscal 2015 the town began reducing the amount of revenue sharing (see account R0430, below) reflected in its budget. That number is now zero, effectively insulating the town's budget from volatility and instability in the way revenue sharing has been treated in the state budget process, yet still allows any revenue sharing provided by the Legislature to reduce the levy, as it was originally intended. The base levy plus the town's current municipal development (i.e. TIF) districts is \$95,125 below the statutory limit.
- Aside from the statutory property tax levy limit enacted by the Legislature in 2005 the amount of property tax revenue is a function of the budget approved, ultimately, by the voters at town meeting. That appropriation (the legal authorization to expend public funds) less the amount of revenue estimated from all revenues other than property taxes results in the amount of taxes to be raised. The amount raised for overlay, which pays for tax refunds or allows for reductions in property taxes due to abatements or other changes in value after the budget has been set, is not counted as a revenue for budgetary purposes. Any amount of overlay not used in the year in which it is raised contributes to fund balance at the end of the fiscal year.
- R0402 Payments in lieu of taxes on certain tax-exempt properties.
- R0403/0405 Accounting for minor cashup variances, tax reports.
- R0407/0408 Interest accrued on outstanding property taxes, lien fees collected.
- R0409 Excise taxes, those paid at the time a motor vehicle is registered, represent the single largest source of revenue other than property taxes. It is also a revenue source over which the Town has no control, since excise tax rates are set by the State of Maine.
- R0410 Town clerk fees on transactions as authorized by statute.
- R0411/0412 Building and plumbing fees, increasing and decreasing as the economy and building activity do.
- R0413 Boat excise taxes.
- R0414 Miscellaneous fees for faxes sent to the registration and collection office.
- R0415 Dundee Park passes and fees.
- R0416 Offset of Parks and Recreation Programming Fund, plus an estimated amount to account for administrative overhead required to offer programming.
- R0417 Snowmobile registrations, recently used as the basis for support of the Windham Drifters in account 1150.
- R0418/0419 Boat and ATV registration fees payable to the town as the state's agent.
- R0420 Mail-in re-registration fees, which have diminished with the advent of online services.
- R0421 Franchise fees due to the town by cable operators.
- R0422/0424 Police and court related fines and fees.
- R0425 Animal control fines and fees.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

REVENUES

R0427	Passport fees collected by the town as agent for the US State Department.
R0430	Maine cities and towns receive a share of state sales and income tax revenue as a set-aside. In recent years revenue sharing has decreased by the Legislature transferring funds to the state's general fund to balance its budget. The manager's budget reduced estimated revenue sharing to zero in fiscal 2017 and continues that practice for 2018. Any revenue sharing actually received becomes part of fund balance at the end of the fiscal year and could be used to offset taxes or capital in future years in accordance with the Council's fund balance policy.
R0431	Tree growth payments from the State of Maine.
R0432/0433	Other permits and fees.
R0434	Library fines and fees.
R0435	Local Road Assistance (until recently the Urban-Rural Initiative Program) payments are those from the Maine Department of Transportation for road improvements. This is considered to be an offset for the Town's road improvement program (account 9120).
R0438	Fees for co-location of antennas on cell towers.
R0440	Assessor's fees, property lists.
R0441	Dog licenses.
R0442	Hunting and fishing license fees collected by the town as an agent for the state.
R0443	Motor vehicle agent fees.
R0444	Board of appeals applications.
R0445	Subdivision/review fees. For 2018, as was the case in 2017, this account includes \$55,000 in fees as revenue to offset the proposed staff engineer's position in account 6120. Previously, these were only accounted for on the balance sheet and not counted as revenue, since they have been paid out to third-party engineers conducting inspections on the town's behalf.
R0446/0447	Road construction and accessory apartment permit fees.
R0448	Site plan review application fees.
R0449	Sewer application fees, separate from user fees in R0450.
R0450	Sewer user fees. Charges based on water usage for sewer users in South Windham.
R0451	Cemetery trust fund income to offset cemetery maintenance.
R0452	Change of use permits.
R0453/0454	Shoreland review and subdivision amendment fees.
R0455/0456	Auto graveyard/junkyard and gravel pit fees.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

REVENUES

R0457/0458	Shoreland zoning permit fees and subsurface review fees.
R0460	Recyclables revenue. Generally, this is zero, but appears in the budget because there was a small amount received in fiscal 2015.
R0470	Revenues from the sale of <i>Windham RECYCLES!</i> trash bags pays for most of the cost of the Town's curbside trash collection, transportation, and disposal program (account 2910). This account also reflects the sale of recycling bins. It is important to note that Windham has chosen to pay for most of its program through user fees, while other communities charge less for their bags, but also subsidize their programs to a far greater degree than Windham does.
R0471	Chaffin Pond Preserve.
R0474/0475	Rescue fees are only partially within the Town's control, since they are dependent on the number of calls, the reimbursement rates under Medicare and Medicaid, payments from insurance companies, and collections from individual patients. The Town provides a self-declared hardship waiver, and despite using a collection agency, still builds up substantial balances of uncollectible revenue. In order to more appropriately account for revenue, this account shows the gross amount of estimated billings with an offset for "bad debt" in 4110-46030.
R0476	Fire/Rescue fines and fees
R0480	Investment income is a function of the Town's cash flow, cash balances, and interest rates. The Town follows investment policies which make protection of principal a top priority. As a result the Town invests in highly secure instruments that are either insured or (since the Town's available cash for investment exceeds insurance limits) collateralized (meaning that US government or agency securities are pledged as collateral). Interest income is low because of low interest rates and the focus on security.
R0481	The Town has an informal lease arrangement with RSU 14 for use of space at the public works facility.
R0482	The Town receives reimbursement for 70% of its direct general assistance expenses from the State of Maine.
R0483	Zone change application fees.
R0484	Miscellaneous revenue accounts for revenue from an agreement with the Town of Gorham to provide general assistance administration services (see account 8110), half of a proposed stormwater compliance officer's position (see account 2110) and other revenues not accounted for anywhere else.
R0485	Sale of town property.
R0486	Includes anticipated reimbursements for the use of Lincoln Field.
R0487	Recoveries of income from GA recipients who later are granted SSI.
R0495	Fund balance is used to offset \$408,901 of the tax levy, \$150,000 for road improvements (9120), and \$150,000 toward space reconfiguration at the public library (9130). The remaining \$300,000 offsets the town's two contingency funds (9910 and 9920).
R0497	Recreation impact fee funds are shown here as an offset to expenses in account 9140 for the continued development of Lippman Park, as well as assessment, planning, and capital improvements to the skate park.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

REVENUES

- R0498 Funds from the Town's municipal development, or "TIF," districts, used to offset expenses in the operating budget (see the fiscal note in account 1180). They are called "TIF" districts because they operate by tax increment financing – using the incremental value to generate tax revenue and capture it for certain purposes, and realizing financial benefits by sheltering value from the action of state formulas governing the distribution of municipal revenue sharing, state school aid, and the town's share of county tax.
- R0499 Payment from the Windham-Raymond School District (RSU 14) as roughly half the cost of the school resource officer program.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

STATEMENT OF ESTIMATED REVENUES

acct	description	FY 2016 actual	FY 2017 estimate	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
0400	Property Taxes	\$ 8,761,966	\$ 9,514,632	\$ 9,329,558	\$ 9,829,951	\$ 9,818,960	
0401	Supplemental Taxes	35,390		1,860			
0402	Payments in Lieu of Taxes	-	29,247	7,215	29,247	29,247	
0403	Cashup/Shortages-Overages	41	-	(85)	-	-	
0405	Tax Reports	42	-	181	-	-	
0407	Interest on Taxes	114,467	100,000	62,170	100,000	100,000	
0408	Tax Lien Fees	20,888	15,000	15,061	15,000	15,000	
0409	Excise Taxes	3,329,039	3,250,000	1,851,184	3,350,000	3,350,000	
0410	Town Clerk Fees	36,651	45,000	22,222	45,000	45,000	
0411	Building Fees	140,882	125,000	84,250	125,000	150,000	
0412	Plumbing Fees - Town	48,651	40,000	32,385	40,000	50,000	
0413	Boat Excise Tax	35,904	25,000	3,807	25,000	25,000	
0414	Proof of Insurance Fax	171	-	18	-	-	
0415	Dundee Park	49,234	37,000	31,685	49,000	49,000	
0416	Recreation Fees	-	210,665	-	228,000	228,000	
0417	Snowmobile Reg - Town	7,152	7,132	716	7,132	7,132	
0418	Boat Registration - Town	1,732	1,000	311	1,000	1,000	
0419	ATV Registration - Town	618	400	307	400	400	
0420	Mail-In ReRegistrations	-	-	-	-	-	
0421	CATV Fees	118,909	115,000	-	115,000	115,000	
0422	Police Fines & Fees	4,615	4,000	2,785	4,000	4,000	
0424	Court/Witness Fees	307	-	50	-	-	
0425	Animal Control Fines & Fees	250	-	90	-	-	
0427	Passports	23,015	12,500	13,060	12,500	12,500	
0430	State Revenue Sharing	721,722	-	340,885	-	-	
0431	State of Maine	20,671	20,000	19,527	20,000	20,000	
0432	User Permit	-	-	-	-	-	
0433	Mechanical Systems	10,636	-	9,677	-	-	
0434	Library Fines and Fees	8,434	7,500	4,555	7,500	7,500	
0435	Local Road Assistance	250,876	250,000	248,636	250,000	250,000	
0438	Cell Tower Colocations	-	-	-	-	-	
0440	Assessor's Fees	588	500	240	500	500	
0441	Dog Licenses - Town	10,228	9,000	4,445	9,000	9,000	
0442	Hunting & Fishing - Town	2,369	3,000	1,074	3,000	3,000	
0443	Registration Fees - Town	53,000	50,000	25,943	50,000	50,000	
0444	Board of Appeals	2,800	1,500	400	1,500	1,500	
0445	Subdivision/Review Fees	21,050	60,000	9,900	60,000	60,000	
0446	Road Construction Fees	1,788	-	1,757	-	-	
0447	Accessory Apt. Permit	200	-	100	-	-	
0448	Site Plan Fees	9,925	5,000	8,075	5,000	5,000	
0449	Sewer Application Fees	-	-	-	-	-	
0450	Sewer Fees	128	351,756	-	362,962	362,962	
0451	Cemetery Trust Fund	2,800	2,800	2,800	2,800	2,800	
0452	Change of Use Permit	250	-	350	-	-	
0453	Shoreland Review Fees	-	-	-	-	-	
0454	Subdivision Amendment	2,450	-	1,400	-	-	
0455	Auto Junkyard Fee	391	350	391	350	350	
0456	Gravel Pit Fees	650	-	-	-	-	
0457	Shoreland CEO Permit	3,900	2,000	2,000	2,000	2,000	
0458	Sub-Surface Review Fees	4,080	2,000	2,670	2,000	2,000	
0460	Recyclable Revenue	-	-	-	-	-	

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

STATEMENT OF ESTIMATED REVENUES

acct	description	FY 2016 actual	FY 2017 estimate	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
0470	Solid Waste Fees	526,741	450,000	148,934	450,000	450,000	
0471	Chaffin Pond Preserve	19	-	-	-	-	
0474	Rescue Misc Fees	365	-	230	-	-	
0475	Rescue Service Fees	610,400	620,000	345,172	620,000	675,000	
0476	Fire/Rescue Fines & Fees	303	-	1,059	-	-	
0480	Interest on Investments	37,596	25,000	22,671	25,000	25,000	
0481	Town Garage Lease	9,416	9,416	9,416	9,416	9,416	
0482	General Assistance	3,985	28,000	-	28,000	28,000	
0483	Zone Change Fees	(300)	-	-	-	-	
0484	Miscellaneous Revenue	56,115	97,000	24,045	97,000	110,000	
0485	Sale of Town Property	500	-	80,000	-	-	
0486	Building/Space Rental	-	-	-	-	-	
0487	SSI Recoveries	-	-	-	-	-	
0495	Fund Balance	-	763,927	-	1,133,901	1,008,901	
0497	Impact Fees	-	75,000	-	75,000	75,000	
0498	TIF Transfers	327,868	395,602	-	410,114	410,114	
0499	RSU Service Payments	45,000	41,100	-	45,000	45,000	
0600	Bond Proceeds	-	-	-	-	-	
Total Non-Property Tax Revenues		6,679,512	7,287,395	3,443,765	7,816,322	7,794,322	-
Total Revenues, All Sources		\$ 15,476,867	\$ 16,802,027	\$ 12,775,183	\$ 17,646,273	\$ 17,613,282	\$ -

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

SUMMARY OF PROPOSED APPROPRIATIONS

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
ADMINISTRATIVE SERVICES							
1110	Town Council	181,316	158,280	71,944	159,251	159,251	-
1120	Town Manager's Office	455,807	480,686	234,283	549,711	500,254	-
1130	Collection & Registration Services	227,137	246,917	119,336	287,630	254,080	-
1140	Information Services	160,522	171,864	97,532	268,683	268,683	-
1150	Community Participation	58,649	69,188	40,046	49,522	64,522	-
1160	Community TV & E-Government	50,710	56,058	27,330	55,873	55,873	-
1180	Economic Development	164,488	186,468	186,968	184,490	184,490	-
1210	Insurance	121,453	131,320	118,907	131,850	131,850	-
1220	Employee Benefits	1,858,353	1,987,612	818,844	2,505,259	2,118,358	-
1230	Banking & Investment Services	-	-	-	-	-	-
	Total	3,278,433	3,488,393	1,715,190	4,192,268	3,737,362	-
PUBLIC WORKS SERVICES							
2110	Administration	187,695	216,618	106,130	232,874	232,874	-
2120	Highway Maintenance	585,993	680,286	263,496	755,505	683,700	-
2130	Traffic Safety	110,101	135,500	87,442	135,500	135,500	-
2150	Snow Removal	340,673	425,000	114,350	436,910	436,910	-
2210	Building Maintenance	505,270	570,006	201,917	582,213	582,213	-
2220	Grounds Maintenance	10,736	13,600	1,880	13,600	13,600	-
2510	Vehicle Maintenance	346,307	385,996	169,723	447,858	427,759	-
2910	Solid Waste	789,593	845,087	329,752	846,195	846,195	-
	Total	2,876,367	3,272,093	1,274,690	3,450,655	3,358,751	-
POLICE SERVICES							
3110	Police Services	1,812,509	1,966,946	973,825	2,145,123	2,097,049	-
3120	Communications	362,236	385,714	18,717	393,200	393,200	-
3140	Animal Control	55,956	64,910	30,029	67,013	67,013	-
3210	Vehicle Maintenance	93,481	95,555	27,110	112,737	101,837	-
	Total	2,324,181	2,513,126	1,049,682	2,718,074	2,659,099	-
FIRE/RESCUE SERVICES							
4110	Fire-Rescue Services	1,530,765	1,740,905	810,319	1,928,269	1,816,112	-
4130	Rescue	-	-	-	-	-	-
4140	Emergency Management	382	1,480	195	1,480	1,480	-
4150	Water Main Charges	98,963	94,730	42,709	95,772	95,772	-
4210	Vehicle Maintenance	134,053	134,514	40,909	140,402	140,402	-
	Total	1,764,162	1,971,629	894,132	2,165,923	2,053,766	-
RECREATION & LIBRARY SERVICES							
5110	Parks and Recreation Admin	181,481	182,246	85,664	188,260	188,260	-
5111	Recreation Programming	166,210	208,495	115,394	221,300	221,300	-
5120	Parks - Dundee Park & Trails	85,590	96,354	60,961	96,250	96,250	-
5130	Parks - Skate Park	2,299	20,750	5,308	1,600	1,600	-
5510	Public Library	382,557	414,886	197,647	477,357	459,334	-
	Total	818,136	922,731	464,973	984,768	966,745	-
PROPERTY & INSPECTION SERVICES							
6110	Code Enforcement & Zoning Admin	251,727	265,551	124,074	263,823	263,823	-
6120	Planning	195,288	311,190	116,131	329,162	329,162	-
6121	Comprehensive Master Plan	3,929	-	2,293	-	25,000	-
6510	Assessing	244,271	285,044	125,151	314,565	314,565	-
6520	Geographic Information Systems	5,575	15,450	1,121	20,975	20,975	-
	Total	700,789	877,235	368,771	928,526	953,526	-

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

SUMMARY OF PROPOSED APPROPRIATIONS

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
TOWN CLERK SERVICES							
7510	Town Clerk	158,489	190,308	95,896	189,351	189,351	-
	Total	158,489	190,308	95,896	189,351	189,351	-
SOCIAL SERVICES							
8110	Social Services	107,402	145,864	51,226	149,492	149,492	-
8120	Social Service Agency Funding	23,050	22,800	22,050	22,675	22,675	-
	Total	130,452	168,664	73,276	172,167	172,167	-
TOTAL OPERATING		12,051,010	13,404,179	5,936,611	14,801,732	14,090,767	-
CAPITAL OUTLAY & FIXED CHARGES							
9110	Equipment Replacement	-	725,000	480,894	825,000	725,000	-
9120	Road Improvements	370,723	850,000	451,658	1,000,000	1,000,000	-
9130	Buildings & Facilities Improvement	450,807	859,592	25,785	745,665	745,665	-
9140	Land & Facilities Improvement	80,226	75,000	8,704	75,000	75,000	-
9170	Sewer	-	351,756	146,565	362,962	362,962	-
9510	Debt Service	200,625	236,500	191,083	313,888	313,888	-
	Total	1,102,381	3,097,848	1,304,690	3,322,515	3,222,515	-
CONTINGENCY							
9910	General Contingency Fund	89,289	150,000	-	150,000	150,000	-
9920	Energy & Weather Emergency Fund	100,000	150,000	-	150,000	150,000	-
	Total	189,289	300,000	-	300,000	300,000	-
TOTAL NONOPERATING		1,291,670	3,397,848	1,304,690	3,622,515	3,522,515	-
TOTAL APPROPRIATIONS		13,342,680	16,802,027	7,241,301	18,424,247	17,613,282	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1110 – TOWN COUNCIL

- RFP for 21st Century Downtown land use ordinance development issued and proposal received September 30, 2016. IN PROGRESS

Noted:

- Strategic Planning/Budget Approach ALREADY IN POLICY – NOT NEEDED
 - Base FY 2017 preliminary budget on strategic plan, fill in multi-year budget/fund projections
- Capital/Facilities Planning ALREADY IN POLICY – NOT NEEDED
 - Reevaluate/reschedule public works facility, other facilities projects
 - Continue development of Lippman Park

Items previously listed in "Other" are reflected in the "Projects & Issues" list and sheets sent to the Council on a regular basis.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

1110 - TOWN COUNCIL

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	8,295	13,230	3,465	13,230	13,230	
42010	Legal Services	110,358	80,000	33,220	80,000	80,000	
42020	Audit Fees	18,050	19,300	12,500	19,300	19,300	
42090	Training/Conferences	17	500	-	500	500	
42100	Travel/Meals	231	250	431	250	250	
42110	Memberships	44,365	45,000	22,329	45,971	45,971	
		181,316	158,280	71,944	159,251	159,251	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1110 – TOWN COUNCIL

ACCOUNT DETAIL

41010	Council members are paid according to Chapter 2 of the Code of the Town of Windham. Elected officials are paid \$35 for each public meeting at which a quorum is present. Due to the change in the Council's meeting schedule during fiscal 2015-2016, meetings are budgeted as follows:	
	Council meetings	48
	Workshops (special topics, public forums, etc.)	4
	<u>Budget workshops</u>	<u>2</u>
	Total meetings	54
	Fifty-four (54) meetings, seven council members, \$35 each	\$13,230
42010	Payments to legal counsel are highly variable due to the unpredictability of issues that may arise. With the change in counsel in 2016 and a number of active issues, this account was increased for 2017 and remains the same for 2018.	
42020	Independent auditor's engagement for the 2016-2017 fiscal year.	
42090	Registration and attendance at seminars and events.	
42100	Reimbursement of mileage at the town rate, plus the cost of meals when attending meetings in official capacity.	
42110	Membership fees or costs for the town to participate in regional associations or agreements:	
	Greater Portland Council of Governments (GPCOG)	\$17,001
	Maine Municipal Association (MMA)	16,266
	Regional Transportation Program (RTP) Lakes Region Bus	9,656
	Maine Service Centers Coalition	2,088
	Maine Development Foundation	300
	American Society of Composers, Authors & Publishers (ASCAP)	335
	Broadcast Music, Inc. (BMI)	335
	<u>Portland Area Comprehensive Transportation Systems (PACTS)*</u>	<u>0</u>
	Total	\$45,971

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1120 -- TOWN MANAGER'S OFFICE

MISSION:

The office of the town manager provides general oversight, management control, and support services to all other town departments, agencies, and offices. It serves as a resource and a focal point for both the public and the organization, and provides policy and administrative support to the Town Council.

SUCCESS:

Supporting the Town Council in its role is important to the success of the manager's office. Effectively managing the Council's workflow, ensuring items are prepared for and followed up on is an essential part of making sure the operation of Windham's local government reflects the priorities of its elected decision-makers.

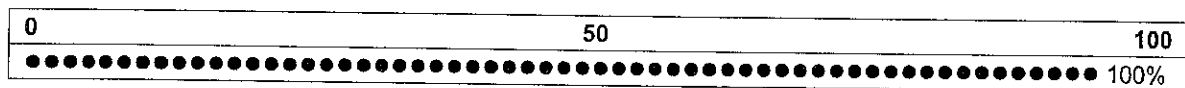
Key to managing the overall performance of the organization is regularly evaluating the performance of its employees. Over time this will evolve as the town identifies new strategic goals and departmental work plans and employee goals are brought into alignment, but employee performance evaluations will remain an essential part of maintaining the quality of the effort at accomplishing the town's varied missions.

Providing a safe and healthful workplace for all employees is essential to meeting the Town's mission and is achieved through compliance with applicable state and federal standards, i.e. conducting regular inspections of workplaces; prompt abatement of identified hazards; appropriate and on-going training for all employees; thorough incident investigations of injury accidents, near misses, and property damage accidents; and having procedures in place for meeting these requirements.

MEASUREMENT:

Council agendas will be completed and published not later than the end of the work week prior to each regularly scheduled meeting, and for all other Council meetings scheduled at least one week in advance. Completed and published is defined as uploaded to the town's website and to councilors' mobile devices, or, if a meeting is not intended to be televised or webcast, posted at the town offices.

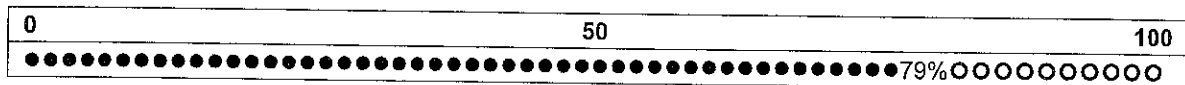
INDICATOR: AGENDAS COMPLETED AND PUBLISHED, 2016



- Completed
- Remaining

Annual performance evaluations for regular full-time and part-time employees will be conducted on time, defined as taking place within thirty days of when the evaluation was due. Seasonal, call, and per-diem employees will be evaluated according to schedules by the departments in which they work. 2014's completion rate was 83%.

INDICATOR: EVALUATIONS COMPLETED ON TIME, 2016



- Completed
- Remaining

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1120 – TOWN MANAGER’S OFFICE

All state and federal mandated policies will be completed and reviewed as required. All employees will be trained in compliance with DOL Directives (within 30 days of hire or annually). Monthly workplace audits will be conducted and action plans developed to correct deficiencies. Workplace injuries accidents, near misses, and property damage accidents will be reported and promptly investigated.

Tracking of compliance and training is being done, as are workplace audits and corrective actions, and workplace incident investigation. Indicators have not yet been developed.

MISSION GAP:

Workplace safety, regulatory compliance, record-keeping and tracking absorb an increasing amount of time on the part of the assistant town manager, executive assistant, and other staff in the town manager's office and other departments. Achieving and maintaining a safe and healthful workplace helps reduce the incidence of workplace injuries and illnesses, reduces the length and cost of absences, helps control the town's workers' compensation premiums, and limit the town's exposure to liability for fines and other costs associated with workplace safety and health.

Because of their importance, compliance-related activities crowd out other, also important work that carries less risk of financial loss to the town, but contributes to its long-term effectiveness. Policy development (other than those strictly related to workplace safety and other regulations); planning; analysis; program development, implementation, and oversight; all of these tend to get put "on hold" in order to address compliance issues, things regarded as "non-negotiable." The effect of this crowding out ends up being all but invisible.

Assigning most compliance-related tasks or their oversight to one employee (or, in larger organizations, a particular office dedicated to that function) ensures more consistent focus on these issues, maintains record-keeping and tracking under one umbrella, and allows for better alignment of qualifications and experience of the employee whose job it would be to oversee these functions. As a result, this budget proposes the addition of a compliance/safety coordinator. The coordinator would report directly to the assistant town manager/human resources director to maintain consistency of oversight and reporting for all of the town's departments.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

1120 - TOWN MANAGEMENT

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	401,842	418,181	209,436	481,656	432,199	
41030	Part-Time Compensation	647	-	-	-	-	
42030	Professional Services	15,229	25,000	3,825	25,000	25,000	
42040	Print Services	-	500	-	500	500	
42050	Equipment Maintenance	55	55	-	55	55	
42060	Telephone	7,930	7,500	3,813	7,800	7,800	
42070	Advertising	4,117	2,500	2,724	6,000	6,000	
42080	Postage	4,932	5,500	2,400	5,500	5,500	
42090	Training/Conferences	797	2,000	1,450	2,000	2,000	
42100	Travel/Meals	5,153	4,500	4,159	5,500	5,500	
42110	Memberships	1,695	2,000	1,533	2,000	2,000	
43010	Supplies & Materials	7,312	7,250	3,150	7,500	7,500	
43030	Books, Maps & Publications	3,667	3,700	1,085	3,700	3,700	
43220	Other Equipment	-	-	-	-	-	
43300	Copy Services	2,432	2,000	706	2,500	2,500	
		455,807	480,686	234,283	549,711	500,254	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1120 – TOWN MANAGER’S OFFICE

ACCOUNT DETAIL

41010 Annual salaries and wages for positions as authorized (FTEs):

Town Manager	1.0
Assistant Town Manager/HR Director	1.0
Executive Assistant	1.0
Finance Director	1.0
Finance Administrative Assistant	0.8
<u>Finance Administrative Assistant</u>	<u>0.8</u>
Total current authorized positions	5.6
Strategic plan:	
Compliance/Safety Coordinator	1.0
<u>Eliminated in manager's proposal*</u>	<u>(1.0)</u>
Total staffing as proposed	5.6

*included in the projected budget for the second quarter of fiscal 2018-2019, though this is dependent on work space being freed due to a maintenance facility project or identified in another facility.

- 42030 Professional services for projects and issues that arise during the year (appraisals, engineering, continued leadership development program, etc.).
- 42040 Print services including production and distribution of the annual report.
- 42050 Miscellaneous equipment maintenance for office machines other than that covered by maintenance agreements.
- 42060 Telephone and cellular charges.
- 42070 Advertising for special events, programs, some shared personnel/help wanted advertising, advertising requests for proposals, etc.
- 42080 Portion of postage costs assigned to manager and finance office; postage meter rental, service and supplies, mailing of town meeting flyer.
- 42090 Includes in-office training programs, manager's attendance at International City Management Association (ICMA) annual convention.
- 42100 Expenses for business and attendance at training programs, association conferences.
- 42110 Memberships including International City/County Management Association (ICMA), Maine Town, City, & County Management Association (MTCMA), Government Finance Officers Association (GFOA), Maine Government Finance Officers Association (MGFOA), Society for Human Resource Management (SHRM), and others.
- 43010 Operating supplies, paper goods, etc.
- 43030 Statute subscription service, other professional books and publications.
- 43300 Annual maintenance contract on photocopier.
- 43390 Mileage, tolls, parking, and operating costs of administrative vehicle.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1130 – COLLECTION AND REGISTRATION SERVICES

MISSION:

The Collection and Registration Services Office oversees the collection of current year and delinquent municipal taxes due on personal property, motor vehicles, and taxable real estate, provides customer service to the public, while managing nearly ten thousand taxpayer accounts and processing nearly twenty-five million dollars in financial transactions annually. The office maximizes collections by sending notices in the mail and calling taxpayers who may have small balances due. This office is dedicated to maintaining a higher standard of customer service.

TAX COLLECTION SERVICES:

ATV registrations, resident and non-resident

- Automobile registrations
 - Includes out of state by mail
 - Create and balance weekly reports to the State
- Balance all tax accounts on a monthly basis
- Balance credit card reports on a daily basis
- Boat registrations, resident and non-resident
 - Balance Monthly reports to Inland Fisheries

Dog Licenses new and renewal

Create Town Report

Hunting / Fishing licenses

Issue and accept ballots

Notary Services

Passport applications and photos

(we are now averaging 85-95 applications per month)

We also verify renewal applications for people)

Process and balance all monies that come into the Town

Scan checks on a daily basis

Research and collect all insufficient funds checks

Register new voters and update addresses

Sewer Collections

Create and send notices

File Sewer Liens when necessary

File Sewer Discharges

- Snowmobile, resident and non-resident
- Take rescue payments
- Tax collection
 - Create and send tax bills
 - File and discharge tax liens
 - Mass mailings (2,000 courtesy notices; 1,500 30 day notices, and 300-500 automatic foreclosure notices).
 - Search all mortgage holders at the Registry of Deeds(this has to be done before liens are placed and before we can mail automatic foreclosure notices)

Telephone Services

Verify Tax payments for banks, townspeople, and title companies

Give excise tax information

Verify property owners

Goals/Objectives:

- Maintain/improve efficiency through training.
 - Staying current with laws and current practices by attending yearly trainings of the US State Department and the Bureau of Motor Vehicles, and attending other training when available.
- Structure staffing to maximize service during peak customer hours.

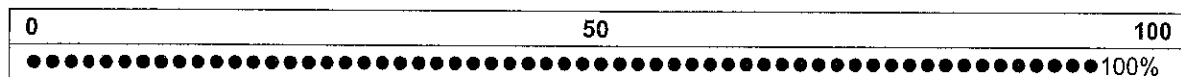
FY 2017-2018 MUNICIPAL BUDGET

- Passports are now accepted from 8am to 3pm. We are required to mail passports on a daily basis to the US Dept. of State..
 - There are times when one of the passport agents has to bring the passports to the post office, on their way home.(This is a requirement of the US Dept of State. The only people who can handle the passport applications are trained Passport Acceptance Agents.)
- Increase use of on-line registrations through InforMe; in the very near future, the option for payment of taxes on-line and via telephone.
- Processes are cross-checked and all transactions are balanced daily.
 - Peak morning hours are 8:00 – 8:30 am. People want to do their business on their way to work. People would also like us to be open at 7am like we used to be.
 - Mid-day peak between 11:30 am and 1:00 pm. The office averages 4-5 passports between 11:30am - 12:30 when people use their lunch hour to do business.
 - Late afternoon business peaks from 3:00 – 4:00 pm.
 - Beginning of the month and end of the month, Mondays and Fridays, the office is busy all day with very few quiet times during the day.

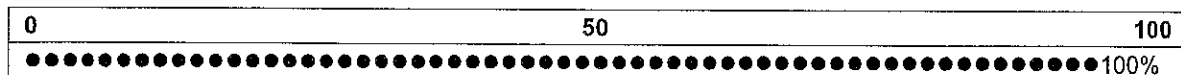
Success is defined as providing accurate and prompt service to the public, and staying in compliance with all state and federal requirements. The Municipal supervisors in Augusta always give us high praise because of the excellent job we do!

Success at providing prompt, professional, and accurate customer service is measured by the feedback the office receives from residents, positive and negative. When the office receives a complaint, it is addressed immediately.

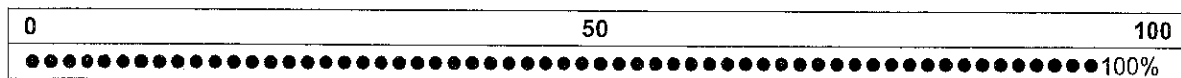
INDICATOR: PASSPORT PROCESSING AUDIT ACCURACY RATE



INDICATOR: BMV/IF&W AUDIT ACCURACY RATE



INDICATOR: EVALUATIONS COMPLETED ON TIME



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TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1130 – COLLECTION AND REGISTRATION SERVICES

MISSION GAP:

In this office, there is a need for another position whose primary responsibility would be to answer the telephone. Lunchtime is often the busiest time for telephone calls, and seems to be the time when people come in to apply for passports. The office is already short-staffed due to lunches, or other absences. This makes it more difficult to answer the phones in a timely fashion when employees are already waiting on someone at the counter.

Voicemail can be used for incoming calls; however, callers often hang up when they get the voicemail system and keep calling back until they reach a live person. Taking a person's call and talking to them provides better customer service. Another staff person would be trained and expected to do back office work between answering the phones, and would be trained to do registrations to help cover at the counter when needed. This is an everyday occurrence, not just the beginning and ending of the month. Six years ago the office had 4 full-time and 2 part-time positions. Adding a 36 hour part-time position also would improve customer service and scheduling flexibility.

Whenever a house permit is given, consider that that household will register at least 2 cars, maybe a boat and or an ATV or Snowmobile. These same residents could also have a dog or several dogs to register and may want to apply for passports for the entire family. The last few months, we have been averaging 100 passports a month. It would be outstanding if we could train another Passport Agent. We are seeing a huge increase due to the non-compliant Maine Drivers License. We provide passport services to many surrounding communities. In down times the extra person could help with paperwork and back office work.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

1130 - COLLECTION AND REGISTRATION SERVICES

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	194,583	197,967	95,025	202,430	202,430	
41020	Overtime Compensation	-	150	506	750	750	
41030	Part-time Compensation	412	-	-	33,550	-	
42030	Professional Services	14,360	22,500	12,942	23,000	23,000	
42050	Equipment Maintenance	-	300	-	500	500	
42060	Telephone	100	300	75	300	300	
42070	Advertising	216	300	(20)	300	300	
42080	Postage	11,298	18,500	8,026	19,000	19,000	
42090	Training/Conferences	-	250	-	250	250	
42100	Travel/Meals	611	900	558	1,000	1,000	
43010	Supplies & Materials	4,070	3,750	1,399	3,750	3,750	
43030	Books, Maps & Publications	746	800	245	800	800	
43220	Other Equipment	740	1,200	581	2,000	2,000	
		227,137	246,917	119,336	287,630	254,080	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1130 – COLLECTION AND REGISTRATION SERVICES

ACCOUNT DETAIL

41010 Annual salaries and wages for positions as authorized:

Office Manager/Asst. Tax Collector/Treasurer (1.0 FTE)
Administrative Assistant #1 (1.0 FTE)
Administrative Assistant #2 (1.0 FTE)
Administrative Assistant #3 (1.0 FTE)

Total current authorized positions (4.0 FTE)

This budget proposes to:
Add a part time Administrative Assistant Position (0.9 FTE)
Eliminated in the manager's proposal

41020 There are times when the staff has to stay past their normal working hours.

41030 A part time (36 hour per week) position would allow the office to have more people here at 8:00 to handle the early morning rush from 8:00 to 8:30 and is included in the preliminary budget. This would also help restore some of the 57 hours lost in this department six years ago. It would also be possible to open at 7:00 if we were to add a 24 hour position. We have a lot of people that would love to be able to do their town hall business before work. There has been an increase of over 20% in daily transaction volume since 2012.

42030 Filing fees for real estate liens and for discharges. This is also the account the tax bill preparation fees are paid from. If we have to have documents shredded this is also paid from this account.

42050 Maintenance and repairs for eight printers and thirteen computers during the year.

42060 Costs of two telephone lines and a fax line.

42070 Advertising for tax bill spring due date in lieu of mailing out a second bill.

42080 Postage for tax bills, overdue taxes and sewer fee notices, motor vehicle weekly reports, Inland Fisheries bi-monthly reports, general office correspondence and certified tax lien notices to homeowners and mortgage holders. Certified mailing costs are recovered through the lien fees. The timing of postal rate increases makes it a challenge to budget appropriately.

Last year the office processed 663 passports applications, for which a \$25 processing fee is charged, which resulted in \$16,575 collected. Passport photos fees for that same time period were approximated \$750(we take photos for the renewals. Passport applications have to be sent by priority mail. This fee just increased from \$5.75 to \$6.45. (Other fees associated with this are the camera, paper, toner and two copiers. Approximate total fees were \$3,000.)

From July through February of fiscal 2017 the office has already processed 486 applications.

42090 Training for employees to attend seminars and workshops throughout the year. Training is required by the Motor Vehicle division to keep current on new laws. Yearly training has to be completed by everyone who does motor vehicle registrations. This account also includes attendance at tax school and the Maine Municipal Association (MMA) convention for the Assistant Tax Collector and the Administrative Assistants. This also allows the Assistant Tax Collector to attend the New England Tax School. Collection, customer service and tax classes are offered at both schools. It is mandatory that office staff attend U.S. Passport Training School once a year. In the year 2017 people have to attend training with the Secretary of State's office. Four people have to attend passport training classes every year to keep current.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1130 – COLLECTION AND REGISTRATION SERVICES

- 42100 Reimbursement for mileage and other expenses incurred on department business, attending training classes, etc.
- 43010 Operating supplies such as paper goods, printer and calculator ribbons, photo paper, ink cartridges, pens for the counter, paperclips, elastics, envelopes to mail re-registrations, calculator paper rolls and staples. Copier and fax expenses are shared with the town clerk's office.
- 43030 Required M.S.R.P. reference books for automobiles, trucks, motorcycles, camper trailers and motor homes to properly calculate excise tax due to the town. The State Department requires regular updates for the ID guide for passports. We wouldn't be in compliance if we didn't keep these books current.
- 43220 Replacement of office equipment not included in the capital equipment replacement plan in case of mechanical failure. Due to the volume of registrations, three working motor vehicle printers are needed at all times. We have two color copiers, one for copying driver's licenses for passports and one for printing the passport photos. A lock box on the outside of the building has been suggested as a convenience for townspeople to drop their tax payments off after hours; it could also be used for motor vehicle renewals as long as customers were instructed ahead of time as to what paperwork they need to leave, either by phone or through the town's web site. The Bureau of Motor Vehicles is changing the registration forms. Because of this change we have to order three new printers.

1140 – INFORMATION SERVICES

Information Services provides stable software and hardware platforms for town employees, meeting various needs in all departments through user support, hardware and software support, installation, troubleshooting, maintenance, and repair for about 20 physical and virtual servers, 150 clients and devices, 10 wireless networks, 50 printers, and 7 firewalls with network infrastructure at eight fixed locations plus multiple mobile clients.

Information Services success can be defined by maximizing server role uptime and resolving opened user service tickets.

Providing stable hardware platforms means keeping servers up and running as much as possible. One indicator of success would be maintaining server role uptime at 99.9%, allowing 0.1% (8.76 hours) downtime annually for hardware and software maintenance. Downtime will be tracked using the Information Services ticketing system to determine total downtime. The two categories to be tracked as downtime events will be server maintenance and server failure.

This past year all Information Services servers met the goal for success.

Percentage
99.95%

- Server role uptime calculation includes downtime for basic updates in addition to non-scheduled outages and failures.

In the future, software will be more something the town licenses on an ongoing month-to-month or year-to-year basis instead of buying it.

The expanding range of uses and the town's dependence on technology show no signs of abating in the near future. This expansion is predicated on the increase in productivity obtained from the use of new software and/or hardware. The rapid development of new technologies in the coming fiscal year will afford Information Services the opportunity to fill needs and raise the quality of service.

Information Services is continuing to consolidate devices in a capital replacement schedule while still realizing as much use and value out of existing hardware. Currently, the shift in software modeling suggests that software such as Microsoft Office will no longer be a purchasing option and will become an operating expense.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

1140 - INFORMATION SERVICES

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	102,502	106,788	52,253	112,076	112,076	
41020	Overtime Compensation	1,360	2,000	544	2,000	2,000	
42030	Professional Services	118	1,000	-	1,000	1,000	
42050	Equipment Maintenance	36,907	40,000	29,659	131,421	131,421	
42060	Telephone/Data Lines	18,048	19,776	14,868	20,736	20,736	
42090	Training/Conferences	1,107	500	-	250	250	
42100	Travel/Meals	174	300	163	300	300	
42110	Memberships	272	300	-	200	200	
43010	Supplies & Materials	35	1,000	47	500	500	
43030	Books/Maps/Publications	-	200	-	200	200	
44190	Capital Equipment	-	-	-			
		160,522	171,864	97,532	268,683	268,683	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1140 – INFORMATION SERVICES

ACCOUNT DETAIL

41010	Annual salaries and wages for positions as authorized: Systems Administrator (1.0 FTE) Network Technician (1.0 FTE) Total current authorized positions (2.0 FTE)
41020	Overtime for unscheduled work after-hours for system changes/maintenance, software installation, repairs from lightning strikes and hardware failures, and weekend on-call coverage. It also includes IT support for an Emergency Operations Center (EOC) when necessary.
42030	Time and materials for consulting services and other work for system engineering, network design, and system support.
42050	Service and support contracts for servers and other devices, software licensing, and print management services, as well as non-capital equipment replacements and software. Part of this equipment replacement will be to proactively equip the department with some basic replacement parts in order to avoid downtime. This line also reflects an \$86,968.00 increase with the addition of the MUNIS financial software. The remainder of the increase is due to new backup system licensing, retention of social media records software, and additions to firewall licensing.
42060	Annual cost of phone, Internet provider and data lines through Verizon, Spectrum and OTT Communications.
42090	Training and Conferences for Information Services staff. Increased need to acquire training on the ever changing technologies, software, and hardware the town uses.
42100	Mileage and expenses for on-site service by staff, attendance at meetings, training sessions, or demos.
42110	Membership fees for IT related societies and organizations such as Experts Exchange.
43010	Paper, forms, tapes, and other supplies for centralized computer operations.
43030	Technical books, technical support subscriptions.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1150 – COMMUNITY PARTICIPATION

MISSION:

Community Participation's purpose is to respond to part of the Town's overall mission, "to services, and pursue policies responsive to the needs of its citizens and the public in order to maintain, support, and improve the quality of life in the community" and to "foster an environment that encourages civic engagement, openness, transparency, and accountability, to contribute to enriching, enlivening, and valuing every community member."

SUCCESS:

Since the focus of this budget division is on civic engagement, success is defined as the number of volunteers the town has participate in training, meetings, and other events, and the support the town provides to other community activities and causes.

MEASUREMENT:

In terms of civic engagement, one indicator of success is the number of volunteers serving on active boards and committees.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

1150 - COMMUNITY PARTICIPATION

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	-	6,370	735	6,370	6,370	
42090	Training/Conferences	-	200	0	200	200	
42100	Travel/Meals	-	500	139	500	500	
42110	Memberships	-	-	0	-	-	
43010	Supplies & Materials	123	1,500	0	1,500	1,500	
43030	Books, Maps & Publications	(35)	500	0	500	500	
44070	Contributions to Agencies	58,561	60,118	39,172	40,452	55,452	
		58,649	69,188	40,046	49,522	64,522	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1150 – COMMUNITY PARTICIPATION

ACCOUNT DETAIL

- 41010 Planning board compensation.
- 42090 Funding for committee members to attend conferences and seminars related to their committee work.
- 42100 Reimbursement to committee members for mileage, tolls and meals.
- 42110 Membership for committees in appropriate regional or state associations.
- 43010 General committee expenses, flowers, refreshments for public meetings, etc.
- 43030 Materials for various boards and committees.
- 44070 Proposed contributions are as follows:

AGENCY/PURPOSE	BUDGET FY2017	PROPOSED FY2018	COUNCIL APPROVED
Memorial Day Parade	\$ 1,500	\$1,500	
Holiday Lights & Banners	25,000	5,000	
Windham Drifters Snowmobile Club	6,818	7,152	
Volunteer Recognition Event	5,000	5,000	
Memorial Day Flags/Markers	1,200	1,200	
Additional/Miscellaneous	0	0	
Watershed Protection	10,000	25,000	
Windham Community Garden	0	0	
Windham Senior Meals	600	600	
Windham Historical Society	10,000	10,000	
TOTAL	\$60,118	\$55,452	

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1160 – COMMUNITY TV & E-GOVERNMENT

MISSION:

Community TV & e-Government's purpose is to respond to part of the Town's overall mission, "to services, and pursue policies responsive to the needs of its citizens and the public in order to maintain, support, and improve the quality of life in the community" and to "foster an environment that encourages civic engagement, openness, transparency, and accountability."

SUCCESS:

Since this budget division relates to the Town's community access television station, programming, bulletin board, live and archived streaming meetings, and web site, its definitions of success relate to the number of meetings aired, hours of programming provided, and the utility, availability, and reach of its web site.

MEASUREMENT:

Indicators to be used as measures of success at delivering on the mission for Community TV & e-Government:

- The percentage of public meetings held in Council Chambers to be televised that are televised.
- The total number of views of the town's live and archived streaming meetings.
- Page views, unique users, and e-mail and text subscribership on the Town's web site.

MISSION GAP:

Before being renamed "Community TV & e-Government" this budget division had other names like "Communications" and "WCCG TV-7." Its role has always revolved around the community access television station, but now includes other forms of communication, some of which are integrated with the TV function. But there is more to communicating with the public than cable TV, Internet streaming video, web site, e-mail, messaging, and social media. In fact, there used to be a lot more.

Windham exists in a fragmented communications landscape. There is only one daily newspaper in our region, and with the move to online media, newspapers have struggled. They no longer have the reporting staff to provide good coverage of issues in the community – even if they did, newspaper readers have moved on, making them harder to reach. The town used to mail copies of its annual reports to every postal address in Windham, and a flyer for town meeting. They were eliminated in efforts to reduce costs.

Attempts to run a regular newsletter or column in one or another of the weekly papers were short-lived. The effect of these changes in the communications landscape and the town's diminished presence means it is reaching fewer of its residents at a time when there are major issues to be addressed. Arguably it is as important now as it has ever been to inform Windham residents of the issues and choices, opportunities and challenges we face as a community.

The proposed budget includes no additional positions, funding (other than wages for the existing part-time staff), or programs to address the Town's communications needs. The biggest gap and greatest vulnerability the Community TV & e-Government operation has right now is the very limited availability of back-up for the station operator. Existing staff in other areas can be cross-trained in the basics to fill in during an emergency or for a short time, but adding at least another part-time position would provide redundancy (often not considered a good thing, especially in government) to keep an essential part of communicating with the public up and running.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

1160 - COMMUNITY TV & E-GOVERNMENT

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41030	Part-time Compensation	9,187	10,843	2,851	10,658	10,658	
42030	Professional Services	37,285	39,815	24,249	39,815	39,815	
42060	Telephone	80	600	60	600	600	
42070	Advertising	-	-	-	-	-	
42100	Travel/Meals	-	-	-	-	-	
42110	Memberships	-	-	10	-	-	
42210	Electrical Equipment Maintenance	1,344	1,500	150	1,500	1,500	
43010	Supplies & Materials	30	300	10	300	300	
43220	Other Equipment	-	-	-	-	-	
44190	Capital Equipment	2,784	3,000	-	3,000	3,000	
		50,710	56,058	27,330	55,873	55,873	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1160 – COMMUNITY TV & E-GOVERNMENT

ACCOUNT DETAIL

41030	Compensation:	
	Part-time station coverage	\$ 10,658
42030	Professional Services	
	<u>Granicus</u>	
	Live and archived video webcasting, agenda management, iLegislate and e-government	
	Video managed services, annual	\$ 11,600
	Monthly support, annual	3,500
	Agenda management, legislative management, and government transparency suite	
	Monthly support, annual	9,600
	<u>Open Platform managed hardware</u>	<u>3,300</u>
	Total, Granicus services	28,000
	<u>Web site</u>	
	<u>Annual hosting, support</u>	<u>\$ 11,815</u>
	Total, Professional Services	\$ 39,815
42060	Studio telephone lines, data services	600
42210	Professional cleaning and repair of station equipment.	1,500
43010	General Office Supplies	300
44190	Equipment purchases to replace/upgrade failing equipment	3,000
	Includes video cameras, disks, other small items for day to day operations	

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1180 – ECONOMIC DEVELOPMENT

Through Windham Town Council Resolution the Economic Development functions of the Town of Windham are being performed by the Windham Economic Development Corporation, its Board of Directors and its Executive Director.

Windham Economic Development Corporation

The Windham Economic Development Corporation assists the town by promoting and encouraging economic development opportunities. The WEDC assists local businesses by providing opportunities to market and promote their businesses and improve their workforce. The WEDC collaborates with area organizations such as the Chamber of Commerce and Windham Raymond Adult Education along with many town departments to encourage sound programs and policies that will promote economic growth. The FY 2016 WEDC work plan as reflected in this budget request closely aligns the WEDC with the Windham Town Council adopted Windham Economic Development Strategic Plan while maintaining efforts in the Anglers Road Project and other economic development initiatives.

Mission

To encourage economic growth in a manner that supports increased prosperity in the Town of Windham and improves the quality of life for all our citizens.

Vision

We will manage growth and direct development in a manner that provides an affordable, high-quality of life, a vibrant economy, and a welcoming environment for citizens and visitors alike while protecting our town's rural characteristics and environment.

Strategic Objectives

Objective 1: Plan for the Future- Identify and implement policies, programs, and initiatives that support the Town's economic and community development needs.

Objective 2: Support Business Growth and Prosperity- Proactively seek opportunities to diversify Windham's economy, create jobs, and strengthen existing business.

Objective 3: Create and Maintain an Efficient Review and Approval Process- Establish review and approval processes that are efficient and in alignment with economic and community development initiatives, as well as provide resources to parties utilizing these services.

Objective 4: Develop a Support System for Economic Development- Ensure the sustainability of economic development initiatives in Windham through collaborative efforts of town officials and departments with the Windham Economic Development Corporation (WEDC), regional agencies, local business groups, and citizens, in addition to identifying and utilizing strategic funding sources.

Performance Measures

1. Employment Opportunities: Indicated by sector employment counts
2. Retail Marketplace Vitality: Indicated by Annual Retail Sales
3. Retail Sector Sustainability: Indicated by Retail Space vacancy rate
4. Industrial Sector Vitality: Indicated by Industrial Space Inventory (total and vacancies) and Employment Opportunities
5. Professional/Office Sector Sustainability: Indicated by Office Space vacancy rate and Employment Opportunities
6. Planning for the Future: Indicated by Adopted and Funded Initiatives
7. The New Windham Downtown: Indicated by Adopted and Funded Plans, Ordinance Changes, Capital Investments, and New Development or Re-Development of existing Downtown Properties
8. Efficient Local Development Process: Indicated by Adopted Regulatory Reform, and Funded TIF, Incentive and Loan Programs
9. Sustainable Economic Development Support System: Indicated by, Program Funding, Continued Marketing Program, WEDC advocacy positions, WEDC Project Completion

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

1180 - ECONOMIC DEVELOPMENT

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
44070	Contributions to Agencies	164,488	186,468	186,968	184,490	184,490	
		164,488	186,468	186,968	184,490	184,490	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1180 – ECONOMIC DEVELOPMENT

44070 Allocation of TIF funding for WEDC operations and projects:

\$184,490

Note: This request is also subject to WEDC board approval, expected in March.

WINDHAM ECONOMIC DEVELOPMENT CORPORATION					
	Proposed FY 2018 Budget				
		WEDC	WEDC	WEDC	
		FY 2016	FY 2017	FY 2018	
acct	description	Budget	Budget	Proposed	
41010	Compensation	77,883	79,441	83865	
	Social Security	5,960	6,077	6375	
	Benefits	8,000	8,000	8800	
42030	Professional Services	54,750	43,750	32750	
	Operations	12,750	18,750	22750	
	Projects	42,000	25,000	10000	
42040	Print Services	5,000	3,000	3000	
42060	Telephone/Internet	2,500	2,000	2000	
42070	Advertising	25,000	20,000	20000	
42080	Postage	500	500	500	
42090	Training/Conferences	5,500	5,500	5500	
	Board Meeting Expenses			3500	
42100	Travel/Meals	4,600	5,000	5000	
42110	Memberships	1,000	1,000	1000	
43010	Supplies/Materials	1,200	1,200	1200	
43030	Books/Maps/Publications	500	500	500	
43140	Vehicle Fuel	0	0	0	
43220	Other Equipment/Support	2,000	2,000	2000	
43300	Copy Services	1,000	1,000	1000	
44070	Contributions to Agencies	7,500	7,500	7500	
	Total	202,893	186,468	184,490	
	Town allocation request:	160,893	186,468	184,490	

1180 – ECONOMIC DEVELOPMENT

[illegible]

ACCOUNT DESCRIPTIONS

		Salary for Executive Director	Based on Town's Management Pay Plan M3F		
		To stay in alignment with Town's Department Head Pay Plan			
42010	Compensation				
	Social Security	FICA			
	Benefits	Health, Dental, Disability	16 Budget	17 Budget	18 Proposed
42030	Professional Services	Operations:			
		Audit	750	750	750
		WEDC's portion of the Annual Audit			
		Legal	2000	2000	2000
		Corporate and real estate legal costs			
		Insurance	5000	5000	5000
		Part of the MMA Insurance pool			
		TIF/ED Consultant	5000	5000	5000
		Used for consultations on TIF and also labor market and industry research			
		Marketing Consultant		5000	10000
		Used for developing marketing campaigns for WEDC and Town functions			
		Total	12750	18750	22750
	Projects:		42000	25000	10000
		Funding to be used as needed to initiate projects including Anglers Road, Broadband, Wastewater, Enterprise Development District Downtown, and/or local food initiatives.			
42040	Print Services	Includes: Services related to marketing; meeting preparations; Annual Report; etc.			
42060	Telephone/Internet	Includes: Land line; Cell Phone; Website Hosting			
		Includes hosting: WindhamMarketplace, WindhamMainStreet, and WindhamFindHere websites			
42070	Advertising	Display and legal advertisement; Print advertisement; Business Promotions Area Guide			
		Includes ad buys for local and regional ED promotion			
42080	Postage	Mailings			
42090	Training/Conferences	Professional Training; Trade Show Attendance; Development Forums			
		MEREDA, Maine Downtown Institute, ICSC Retail Development, EDCM training events, etc			
	Board Meeting Expenses	Costs specific to the WEDC Board and Annual Meetings			
42100	Travel/Meals	Travel for Area Meetings; Trade Shows; Site Visits; Meeting Expenses			
42110	Memberships	Fees: International Council of Shopping Centers; MEREDA; Chamber; MDA; Economic Development Council of Maine, Maine Municipal Association			
43010	Supplies/Materials	Office supplies and materials			
43030	Books/Maps/Publications	Books; Software Updates; Mapping Services			
43140	Vehicle Fuel	No longer required			
43220	Other Equipment/Support	Technology purchases; Other services.			
43300	Copy Services	Charges for copies; mailer production			
44070	Contributions to Agencies	Sponsorships; Rotary Ice Fishing Derby; Chamber of Commerce events; Shop Local Events			

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1210 – MUNICIPAL INSURANCES

MISSION:

The purpose of this budget division is to provide and account for the town's property and liability insurance coverages as well as its safety, risk management, and loss control efforts.

SUCCESS:

Success can be defined as minimizing risk and loss due to injuries, property damage, or other claims, and the incidence of work-related accidents and injuries.

MEASUREMENT:

Success can be measured by claims experience, loss ratios, and the frequency of accidents or injuries.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

1210 - MUNICIPAL INSURANCES

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
42610	Vehicle Insurance	51,343	55,500	52,509	57,850	57,850	
42620	Property & General Liability	38,797	40,800	38,472	22,340	22,340	
42630	Professional Liability	26,915	30,020	27,185	46,660	46,660	
44080	Safety Committee	4,398	5,000	741	5,000	5,000	
		121,453	131,320	118,907	131,850	131,850	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1210 – MUNICIPAL INSURANCES

Estimates for the town's property and casualty insurance policies reflect anticipated increases in insurance rates, the effect of claims history, and adjustments to cover changes in property values and additions to the town's fleet over the last year.

ACCOUNT DETAIL

42610	Auto Physical Damage/Liability (for Municipal Vehicles, owned and leased) Garage Keepers Coverage	\$ 57,850
42620	Property Liability Building, Contents, Equipment Breakdown Electronic Data Processing (EDP) Boiler Coverage Crime including Faithful Performance Coverage Mobile Equipment/Contractors Equipment	\$ 22,340
42630	Professional and General Liability Fire/Rescue Liability Public Officials Liability Law Enforcement Liability Ambulance/Medical Malpractice Road Treatment Umbrella Policy Bonds	\$ 46,660
44080	Funding for safety committee and training materials.	\$ 5,000

The Town has a responsibility to provide a safe and healthy workplace for its employees. This fund will provide for compliance in ergonomics, chemical safety, training and training materials, personal protective equipment, etc. This also allows for participation in the MMA grant program by funding the Town's contribution.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1220 – EMPLOYEE BENEFITS

MISSION:

The purpose of this budget division is to provide and account for expenses related to mandatory and discretionary employee benefits.

SUCCESS:

Providing required and discretionary employee benefits in a competitive and cost-effective manner.

MEASUREMENT:

The town conducts periodic surveys of wages and benefits, and seeks to maintain comparability of benefit programs while keeping its pay ranges in a range of 95% to 110% of the average of other communities considered within the "market" area for a given position or positions.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

1220 - EMPLOYEE BENEFITS

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41060	Social Security	483,082	522,843	255,038	571,373	541,105	
41070	Health & Dental	819,428	856,231	348,458	1,223,461	987,552	
41080	Deferred Compensation	137,130	137,000	65,627	158,699	140,000	
41090	Tuition Reimbursement	743	5,000	743	5,000	5,000	
41110	Classification Plan	-	-	-	-	-	
41120	MPERS Contributions	162,710	186,740	85,151	247,910	200,912	
41140	Income Protection	5,707	7,200	-1,611	8,000	8,000	
41150	Long Term Disability	6,171	6,500	3,160	6,500	6,500	
42600	Workers Compensation	243,382	261,098	62,279	279,316	224,289	
42650	Unemployment Compensation	-	5,000	-	5,000	5,000	
		1,858,353	1,987,612	818,844	2,505,259	2,118,358	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

1220 – EMPLOYEE BENEFITS

ACCOUNT DETAIL

41060	The Town pays FICA (6.2%) and Medicare (1.45%) payroll taxes on wages and the employer's matching contribution to employees' retirement accounts. Actual funding is usually less than the budget due to vacancies which occur throughout the year. FICA and Medicare expense for Recreation Programs, a self-funded program, is included in that budget (account 5111).	
41070	All employees are insured under the PPO-500 plan with Maine Municipal Employees Health Trust (MMEHT). This plan combines deductibles and coinsurance with a health reimbursement account (HRA) funded by the Town to manage overall costs. The budget provides for a 10% premium increase in calendar 2018, which will affect the last six months of the budget year.	
	Health & dental insurance	\$ 1,110,584
	Health insurance buyout	74,062
	HRA funding	31,500
	Third party administrator	7,315
	Total	\$ 1,223,461
	Manager's proposal deducts for positions not funded, estimated turnover	(235,909)
	Total in manager's budget proposal	\$ 987,552
41080	Town matching contributions of up to 6% of regular pay for participants in the ICMA Retirement Corporation or MaineSTART deferred compensation plans.	
41120	Maine Public Employees Retirement System employer contributions for members of the police and professional firefighters unions as required by contract, 7.7% of gross pay for police for the first half of the year and 11.4% of gross pay for the firefighters and for police the second half of the year. The police contract includes a change in police retirement plan effective January 1, 2018.	
41140	Town share of short term disability insurance required in the police contract. The Town pays the premium necessary for the employee to receive a benefit of \$1,000 per month.	
41150	Town cost of long term disability insurance plan required in the police contract.	
42600	Worker's compensation expense insurance premiums. Premiums for Recreations Programs are carried in account 5111. Claims experience continues to improve due to risk management and loss control efforts; however, this premium is driven not only by claims experience, but by audited payroll records. The preliminary budget is up due to proposed new positions and positions funded only for part of FY 2017.	
42650	Unemployment benefits as assessed by the State of Maine. The town is a "direct pay" employer and does not carry unemployment compensation insurance.	

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2110 – PUBLIC WORKS ADMINISTRATION

MISSION:

To maintain and improve the town's infrastructure entrusted to the department's care – its roads, sidewalks, drainage systems, buildings, grounds, cemeteries, vehicles and equipment (including police and town office, but not fire-rescue) fleet required to do the work. The department is responsible for contracted services such as paving, traffic signals, road striping, solid waste, catch basin cleaning, tree work, Stormwater compliance, HVAC systems, and contract snow plowing. While not a complete list, public works provides the following:

- Summer and/or winter maintenance services on 128± miles of public ways and public easements, with another 28.3 miles of contracted roads for winter maintenance. Cleaning and maintenance of 837 catch basins, and man holes, culverts, and drainage ways, 4.5 miles of sidewalk clearing in the winter and 14.8 total miles of sidewalks maintained. Performing duties to stay compliant with our NPDES MS-4 stormwater permit.
- Maintenance and repair of 9 municipal buildings and grounds, and 26 cemeteries.
- Maintenance of more than 50 vehicles and pieces of heavy equipment and numerous other pieces of mobile and small power equipment.
- Performing special tasks such as providing pick-up and delivery of food for the food pantry, moving furniture and equipment, preparing for parades and other events, and assisting in response and recovery in the event of a disaster or any other duties as needed.

To accomplish its mission the department is organized into four main parts, the administrative offices and three divisions – Highway Maintenance, Vehicle Maintenance, and Buildings & Grounds Maintenance.

SUCCESS:

Highway Maintenance

- Complete ditching, culvert replacement or other drainage needs on roads that are being prepared for paving to be able to use the budgeted amount of road improvement money in the fiscal year.
- Completion of annual spring street sweeping after the winter season. Maintenance sweeping as needed.
- Winter maintenance results in collector roads and arterials bare of snow and ice within one day after a winter storm.

Fleet Maintenance

- Keeping all vehicles and equipment in good repair (safe and operable) to prevent lost time due to avoidable breakdowns.
- Scheduling annual maintenance and major services to seasonal needs.

Buildings & Grounds Maintenance

- Assist with and deliver food for the food pantry to insure there is adequate food stocks for the clients
- Completing the renovations and repairs of the town offices.
- Completing the renovations on Human Services Building.
- Upgraded all lighting to energy efficient lights.

MEASUREMENT:

Indicators of the degree of success in achieving the mission of the department, through its divisions, are discussed in the divisions' respective notes.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2110 – PUBLIC WORKS ADMINISTRATION

ADMINISTRATIVE MISSION:

- To oversee and provide support to all divisions of the Public Works Department
- Staff works with other departments, the Town Manager's Office, Town Council, and Residents
- Reviews subdivision plans
- Participate in regional bids, put out RFPs for equipment and other needs, secure and review bids and pricing for equipment and materials
- Attend meetings, maintain records, write reports, keep up with new rules, regulations and procedures
- Ensure compliance with DEP stormwater five year permit, provide and schedule training for employees
- Prepares the departmental budget
- Interact with vendors to insure new equipment meets the department needs
- Handle public inquiries and calls for service
- Meet with engineers on town or private projects
- Complete and submit departmental payroll and accounts payable.

SUCCESS

- Provide necessary training and equipment for a safe work environment to insure compliance with state and federal regulations and raise awareness and reduce injury
- Provide appropriate reports to the manager and council
- Maintain records and job costs for future reference (storm reports, MPI projects etc.)
- To insure all NPDES stormwater requirements are met

MEASUREMENT:

Provide all PPE and relevant training to employees to help prevent injuries and increase crew awareness of safety.

Respond to resident inquiries by the conclusion of the following business day.

Provide reports and information as requested from other departments or Council.

MISSION GAPS:

These following facility-related issues and deficiencies identified in the SMRT facilities master plan and elsewhere, have direct adverse effects on the department's ability to accomplish its mission:

- Office space, plan room, private meeting/conference room, storage area. .
- Main entrance security gate that will close automatically after business hours reducing unauthorized access to the facility. The current manual gate is left open frequently.
- New fueling station to replace the two above ground tanks (3,000 gallons diesel and 2,000 gallons gasoline the appropriate vehicle. The current fueling station tanks are only protected by concrete barricades. This leaves them vulnerable to being punctured, potentially resulting in a serious spill and threatening the Pleasant and Presumscott Rivers. The small size of the tanks requires more frequent deliveries and limits opportunities for bulk discounts.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

2110 - PUBLIC WORKS ADMINISTRATION

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	132,973	169,888	75,286	182,889	182,889	
42030	Professional Services	42,197	31,630	19,226	21,935	21,935	
42060	Telephone	3,139	4,200	2,357	5,400	5,400	
42070	Advertising	2,177	1,000	205	1,000	1,000	
42080	Postage	236	400	38	400	400	
42090	Training/Conferences	198	2,000	2,073	3,000	3,000	
42100	Travel/Meals	1,243	1,500	1,231	3,000	3,000	
42110	Memberships	259	250	(116)	500	500	
42210	Electrical Equipment Maintenance	2,211	2,500	3,490	2,500	2,500	
43010	Supplies & Materials	3,051	3,000	1,368	3,000	3,000	
43030	Books, Maps & Publications	11	250	0	250	250	
43220	Other Equipment	-	-	971	9,000	9,000	
		187,695	216,618	106,130	232,874	232,874	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2110 – PUBLIC WORKS ADMINISTRATION

ACCOUNT DETAIL

41010 Annual salaries and wages for positions as authorized (FTEs):

Director	1.0
Administrative Assistant	1.0
<u>Stormwater Compliance Officer position</u>	<u>1.0</u>
Total current authorized positions	3.0

Note: The proposed Stormwater Compliance Officer's position is shared 50/50 with the Town of Gorham, with offsetting revenue for wages and benefits in R0484, Miscellaneous Revenues.

42030 Professional Services includes Interlocal Storm Water Group dues, Cumberland County Soil and Water District for NPDES stormwater compliance, DOT-required annual and pre-employment drug and alcohol testing, pre-employment physical exams, reimbursement for CDL licenses, yearly hearing test, Dig Safe and other miscellaneous professional services. **Decrease due to less consulting for stormwater requirements.**

Overall regulated stormwater area increased from 3.9 square miles to 15.1 square miles with the most recent federal census. Each year more work is required to remain in compliance with the town's permit.

42060 Telephone and data lines, cellular phones, iPad cellular connection for field stormwater work, for the whole department. **Increase for stormwater cell phone and iPad usage.**

42070 Advertising for position vacancies, public awareness efforts, and bids or RFPs.

42080 Postage.

42090 Conferences and training including Maine Local Road training programs, APWA annual conference and regional conferences for the director, stormwater compliance officer, town engineer and other management or training programs. **Increase for added management staff.**

42100 Expenses related to training, conferences, or attendance at meetings and other functions. Director, stormwater compliance officer and town engineer. **Increase for added management staff.**

42110 Membership dues for American Public Works Association, Maine Better Roads, APWA Subscriptions, Fleet Card, **Increase for added management staff**

42210 Maintenance of 2-way radios, photocopier, and telephones, and radio replacement as most mobile units are out of production, making parts increasingly hard to find.

43010 Fax machine cartridges, office and other miscellaneous supplies.

43030 Books, maps, and publications as needed.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2120 – ROAD MAINTENANCE

This budget division accounts for the highway maintenance crew and most of its supplies, materials and other expenses related to year-round general road maintenance, including routine maintenance, non-winter emergency call-ins, and all winter storm operations. This account includes contracted services such as liquid calcium chloride for dust control on the town's gravel roads (two applications per year), asphalt crack sealing for town roads (to prevent water from getting into the cracks in the pavement and causing premature deterioration), and specialized equipment rental for highway maintenance activities. This account is also used for work-related clothing, all safety equipment for the highway crew, mandatory and voluntary training, and some small tools and equipment.

MISSION:

To maintain and improve the town's public infrastructure.

SUCCESS:

To complete the work required by regulations and to maintain the town's infrastructure including, but not limited to:

- Spring sweeping of 52.32 centerline miles of roads and all sidewalks is completed annually by July 1st
- Road preparation and drainage work completed on all roads before paving within the existing budget.
- Grading of 6.5 miles of gravel roads as needed (some as much as once or twice a month)
- Dust control applied to 2.5 miles of gravel road, spring and fall.
- Maintain signage on Town roads and upgrades per MUTCD when replacements are installed.
- Culvert failures are repaired.
- Catch basins are cleaned and inspected for condition and pollution annually.
- Storm water permit compliance. More regulations in the town's permit and a more of the town's area covered by the regulations require more crew hours every year. Estimates are that catch basin cleaning inspections, dry weather outfall inspections, stenciling and location painting of basins mapping ditches and culverts, would require the equivalent of one crew member spending between 3 and 4 months during the summer to ensure compliance.
- Storm water structure maintenance should be done but is not required by the permit. Cleaning sediment and debris from outfalls that are partially filled but still functioning and erosion stabilization is done on an as-needed basis to keep the drainage functioning. The department does no preventive maintenance.
- Annual mowing of approximately 180 miles of roadsides. On average, the department expects to complete 30% of mowing at current staffing levels. Having a seasonal crew member for the summer and fall to use as a truck driver allowed the department to mow more without compromising other work.
- Approximately 15 miles of maintenance ditching should be done annually, with all ditches (about 180 miles) maintained at least every 12 years. The department expects to clean and restore approximately 5 miles of ditches per year, or about 33%, including those done on roads the department prepares for paving.
- Repair and replacement of 15 of the town's 835 catch basins and drainage structures over a useful life ranging from 40 to 70 years. The department expects to be able to repair or replace about 5 per year, or 33% of what should be done.
- Business and South Windham Village districts swept weekly or as needed
- Proactive tree removal or trimming town-wide. Currently, the department has no program of regular tree trimming or removal, and is strictly reactive.

MEASUREMENT:

Roadsides are mowed to increase sight distance, improving driver reaction time to hazards approaching the traveled way from the road side. Regular mowing also limits the growth of woody vegetation, reducing time-consuming and more costly cut-and-chip operations with a crew, chainsaws, chippers, and trucks. Mowing all roadsides annually reduces wear and tear on the mower and, since it makes mowing easier, mowing could be completed more quickly. Mowing roadsides annually is best for public safety and service efficiency.

For the last four years the department has tracked the miles of roadsides mowed and time spent mowing. The average rate of roadside mowing was just under a quarter mile per hour. The 180 miles of roadside would require about 756 hours per year to mow them all. Through 2013, 200 to 240 man-hours per year resulted in 49 to 55 miles mowed. In 2014 this increased to 338 man-hours and total miles mowed to 88. In 2015 man hours decreased to 211 and miles mowed were 65.7 equaling 36.5% of total miles with an average .31mph. In 2016 man hours were 286 with 97 miles mowed equaling .34 mph.

TOWN of WINDHAM

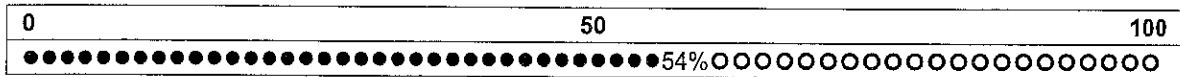
FY 2017-2018 MUNICIPAL BUDGET

2120 – ROAD MAINTENANCE

We are seeing an increase in mph due to regular mowing which keeps brush and woody debris to a minimum which increases production. Breakdowns and parts availability where contributing factors in decreased man hours. Adding seasonal crew members does free up personnel to be assigned to mowing.

- For 2018 the roadside mowing measure of success will be to mow at least 50% of roadsides (about 90 miles) over no more than 280 man-hours (or 0.30 miles per hours). Adding resources through manpower or contracted services would allow more mowing to be done.

INDICATOR: ROADSIDE MOWING, 2016



- Completed
- Remaining

- To complete annual spring sweeping of roads and sidewalks by July 1st. Sweeping is weather-dependent, affected by how early in the spring sweeping can start and how many days are lost to rain. To comply with the town's storm water permit roads should be swept at least once per year as soon as possible after snow has melted.
- Have roads prepped for paving (ditched, driveway and culverts changed as needed, catch basins repaired or replaces if needed, tree removal as needed) within the existing road budget.

With the amount of infrastructure that Public Works is responsible to maintain the department has to focus on priority tasks, often leaving other less urgent, but still important work undone. The department's work schedule has become more reactive than proactive with respect to its maintenance responsibilities due to lack of crew size. This is a problem faced daily in work scheduling. Examples of other work that could be getting done are; shoulder work to maintain pavement edges; additional maintenance ditch cleaning; contracted catch basin repair; permanent pot hole repair using hot mix; and more hand paving verses contracting.

MISSION GAPS:

For the department to meet more of its responsibilities on an annual basis would require adding at least five full time highway employees. This will allow the department to have two to three crews working on the road during the construction season, which would fluctuate depending on vacations and sick time. With the existing workload (current and backlog), safety regulations, 16 more miles of road maintenance (state and local) since 2000, and storm water rules (NPDES regulated area increased from 3.9 to 15.1 square miles on July 1, 2013) increasing the strength of the highway crew to 16 is a step toward reaching the crew size needed, but is not necessarily the ultimate size.

Increase crew size.

This budget proposes increasing the crew by two to help the department get closer to achieving its mission by doing more roadside mowing, more maintenance sweeping, or other tasks:

- Increase roadside mowing hours and miles mowed.
- Allow for more maintenance sweeping, reducing build-up of sediment in ditches and catch basins, and associated costs.
- Increase roadside ditch maintenance. Having a five person crew would increase capacity to haul material to and from a job site, do necessary hand work at the site, and improve efficiency by reducing equipment and operator idle time. Increasing ditch maintenance will help preserve road bed integrity and maximize pavement life cycles. Current staffing levels result in times when there is not enough to keep a crew ditching and handle other tasks the department needs to do.
- Winter plow routes are 3.5 to 4.5 hours long; longer on the final cleanup at the end of the storm. Adding two crew members, with the addition of two trucks, would allow the creation of two new routes and take a majority of side

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2120 – ROAD MAINTENANCE

roads and developments off of the existing routes. This would allow the department to concentrate more on the main lines (collector and arterial commuter roads) and decrease the plow routes by 1 to 1.5 hours.

- Assign a crew member to sidewalk snow blowing at the end of the storm to ensure that North Windham, Windham Center, and South Windham are clear of snow for pedestrian access more quickly after a storm.
- Assign a crew member to route now being plowed by a mechanic. This would allow the mechanic to stay in the garage and be able to repair equipment without leaving the plow route to be picked up by other drivers (further lengthening the time it takes to plow affected routes). This option would not require additional equipment, but it could help maintain (though not increase) the level of service.

Two more positions would bring staffing in the highway division back to where it was in 2009 by restoring a position that was cut, and adding one. Over the next five to seven years the town should gradually increase the size of the department to meet its ever growing responsibilities and stated mission.

Comparing winter maintenance costs.

Winter maintenance is expensive, especially when everything is added up. But when it is broken down on a per assessed property basis to make it more comparable to the cost of having driveways or parking lots plowed, it begins to look much more economical,

Over the winter of 2011-12, the cost per assessed property to perform winter maintenance on the roads was \$34.93 for 17 events and 54.5 inches of snow. For 2012-13, the cost per assessed property to perform winter maintenance on the roads was \$43.60, with 17 events and 107 inches of snow, and in 2013-14 the cost per assessed property to perform winter maintenance on the roads was \$55.20, with 26 events and 96 inches of snow, for 2014-15 the cost per assessed property to perform winter maintenance on the roads was \$51.04 with 24 events and 103 inches of snow and for 2015-2016 the cost per assessed property to perform winter maintenance on roads was 35.12 with 19 events and 56 inches of snow.

There are many factors that can drive the cost for the season (equipment, chemicals, fuel, repairs, time and duration of the event and type, snow, ice, rain or a combination of some or all) This averages out to \$43.98 per assessed property for the last five winters (not including 2016-2017). Adding the cost of contract plowing price to these figures increases the cost per assessed property by an average of \$10.44 over the five year contract period, for a total of about \$54.42 per property. How does this compare to the costs property owners pay for plowing driveways and parking lots for the winter?

Looking at the costs this way also leads to the question, "Is this the level of service we want or should we be working to shorten our routes and clear sidewalks in a timelier manner?" Contracting more could help do at least some of that. Adding staff and equipment also would help accomplish that and provide more manpower and flexibility, not just in the winter but potentially year-round.

Two or three crews of four to five people on the roads in the spring, summer, and fall months doing maintenance and construction would allow public works to do much more of the necessary work maintaining the town's critical public infrastructure. It could also provide more flexibility to work on other projects that are beyond the scope of public works now.

Add catch basin grit disposal.

Catch basin grit disposal has been added to the budget. The town had a beneficial reuse license from the DEP for expansion of Arlington cemetery but can no longer fill there as we are at the limits of the wet lands. The town did explore getting a new beneficial reuse license for Smith cemetery but were denied. The DEP considers the grit as special waste and must either have a beneficial reuse or dispose of it at a licensed facility.

Replace mailboxes to reduce risk of winter damage.

Every year the department assists property owners with replacing mailboxes damaged during winter operations. Budgeting for new hanging or swinging mailbox posts and mailboxes when rebuilding or substantially repaving roads would reduce the risk of plow damage in the winter, reduce residents' frustration and inconvenience, improve public relations, and reduce the

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2120 – ROAD MAINTENANCE

amount of time the department spends on mailbox complaints. The approximate cost is \$100 per mailbox and is included in the budget. (\$10,000) which is only 100 mail box replacements

Share a catch basin cleaning truck with Gorham.

The town spends approximately \$24,000 annually on catch basin cleaning. As the town grows more roads are being built, often with more basins to clean, which will increase costs every year. The towns of Windham and Gorham explored the joint purchase of a catch basin cleaning truck. By working together each town could save \$60,000 to \$100,000 over ten years. Capital costs would be higher initially, but would be offset by reductions in the operating budget over time. Having a shared truck would allow each town the flexibility of doing more work in a timely manner, the ability to flush plugged culverts instead of replacing them, and cleaning pipes between catch basins that filling up, as identified by the town's storm water mapping efforts. This would improve compliance with storm water rules and save on replacement piping, which is a major expense. Contract pipe cleaning costs \$125 to \$150 per hour.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

2120 - ROAD MAINTENANCE

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	422,997	468,626	214,324	543,845	472,040	
41020	Overtime Compensation	23,659	58,600	7,669	58,600	58,600	
41030	Part-Time Compensation	-	-	-	-	-	
42090	Training/Conferences	255	500	-	500	500	
42260	Contracted Services	65,106	72,750	28,560	72,750	72,750	
43050	Clothing, Safety Equipment	7,803	9,310	2,841	9,310	9,310	
43180	Minor Equipment & Tools	2,991	2,500	399	2,500	2,500	
43220	Other Equipment	2,692	3,000	-	3,000	3,000	
44100	Road Maintenance Materials	60,489	65,000	9,702	65,000	65,000	
		585,993	680,286	263,496	755,505	683,700	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2120 – ROAD MAINTENANCE

ACCOUNT DETAIL

41010	Annual salaries and wages for positions as authorized (FTEs):	
	Highway Maintenance Supervisor	1.0
	Equipment Operator	3.0
	Truck Drivers	7.0
	Total current authorized positions	11.0

Strategic plan: Add two (2) full-time truck driver positions to increase production capacity and winter maintenance response, eliminating the need to have a mechanic on an assigned plow route, at an estimated annual compensation cost of \$71,800.

Truck drivers	2.0
<u>Eliminated in manager's budget proposal*</u>	<u>(2.0)</u>
Total staffing as proposed	11.0

*included in the projected budget for the second quarter of fiscal 2018-2019, though this is dependent on space being created with the building of a new maintenance facility.

52 weeks of on-call coverage @ \$100/week.

41020	Overtime for winter operations and emergency call-ins, based on 2,000 hours at average OT rate of pay
42090	Training/Conferences for highway crew employees
42260	Contracted services including catch basin cleaning, liquid calcium chloride for dust control, tree work, and crack sealing.
43050	Uniforms, safety boots and personal protection equipment such as hard hats, gloves, vests, eye protection, hearing protection, respiratory protection, and rain gear.
43180	Replacement of hand tools, rakes, shovels, cut off saw blades, brooms, etc.
43220	Small power equipment
44100	Materials for road repair such as special cold mix for potholes, rip-rap for stabilizing ditches, stone, gravel, loam, catch basins, culverts, hot mix asphalt for hand paving, erosion control, etc.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2130 - TRAFFIC SAFETY

This section of the public works budget consists of contracted services. It is for traffic and pedestrian safety. It includes replacement and repair of guard rails, traffic signal, signs, and road paint, and electricity for lights and signals

- Road striping is to delineate traffic lanes for vehicle and pedestrian safety.
- Guard rails are replaced or repaired for traffic safety due to steep inclines or other safety issues.
- Traffic signal maintenance for proper traffic flow
- Replacement of damaged or stolen signs. The town follows the current Manual for Uniform Traffic Control Devices (MUTCD) standards in letter size and retro reflectivity for better visibility at night for a population has gotten older.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

2130 - TRAFFIC SAFETY/DRAINAGE

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
42190	Contracted Services	32,671	50,500	44,525	50,500	50,500	
42210	Electrical Equipment Maintenance	4,090	10,000	3,814	10,000	10,000	
42220	Electricity	64,417	65,000	35,522	65,000	65,000	
43270	Traffic Signs	8,923	10,000	3,580	10,000	10,000	
		110,101	135,500	87,442	135,500	135,500	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2130 - TRAFFIC SAFETY

ACCOUNT DETAIL

- 42190 Contracted services including road striping (49 miles) and pavement marking program, including fall striping on the Rte. 302 north corridor, and guard rail replacement.
- 42210 Traffic signal maintenance (9 signals and 4 flashing)
- 42220 Electricity for Street lights and traffic signals.
- 43270 Sign replacement and new sign purchases. Replacement signs are required to be retro-reflective by the Manual on Uniform Traffic Control Devices (MUTCD) to improve visibility.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2150 – SNOW REMOVAL

This section of the public works budget accounts for most winter maintenance expenses on approximately 150 centerline miles of road, including, chemicals and abrasives that are applied to roads, contract plowing of approximately 24 miles of public easements, hardware and repair parts for snow and ice control.

MISSION:

The mission of winter maintenance services is to maintain the roads during winter weather events as safe as possible for the traveling public. Maine Revised Statutes defines this as passable or reasonably usable by motor vehicles. Clear sidewalks of snow and ice, maintain drainage to decrease the chances of flooding during winter rains or spring thaws.

SUCCESS:

Definitions of success at winter maintenance, snow removal in particular, include clearing roads and sidewalks (North Windham business corridor, Central around the school campus area's, and South Windham village area) of snow and ice within twenty four hours after a storm (not including times when there are back-to-back storms or extreme temperatures). Keeping drainage open and functional, keeping snow banks pushed back to make room for additional accumulation.

MEASUREMENT:

Measures of success in winter maintenance:

- Collector roads and arterials are free of snow and ice within the traveled way within one day after a storm ends 95% of the time.
- Snow banks are pushed back to make room for additional accumulation.
- Sidewalks on Windham Center Road and Route 202 adjacent to the school campus are cleared of snow within one normal working day (Monday through Friday) after a storm 95% of the time. Windham Center sidewalks are a priority due to the number of school children in this area.

North and South Windham sidewalks will continue to be serviced on a "best effort" basis after roads are cleared, snow banks are pushed back/shelved, and drainage is cleared. This is one area where additional manpower would increase service capacity and outcomes.

MISSION GAP:

Additional manpower could be dedicated to sidewalk snow removal, addressing a perennial service and safety issue. With continued commercial development in North Windham sidewalks should be cleared as soon as possible after a snow storm to allow for safe pedestrian movement. Depending on how long the crew has already been out, it is not always possible to put someone on this detail right away. There is also a need to clear the sidewalks on Windham Center Road and Route 202 by the School complex and in South Windham village for pedestrians along the Route 202 corridor.

Adding to the highway crew would allow for other options and opportunities as addressed in account 2120.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

2150 - SNOW REMOVAL

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	-	-	(312)	-	-	
42170	Snowplowing Contracts	108,484	143,000	56,926	154,910	154,910	
43250	Vehicle Maintenance Parts	39,350	40,000	16,773	40,000	40,000	
43320	Chemicals	167,896	209,000	25,712	209,000	209,000	
44100	Road Maintenance Materials	24,943	33,000	15,251	33,000	33,000	
		340,673	425,000	114,350	436,910	436,910	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2150 – SNOW REMOVAL

ACCOUNT DETAIL

- 42170 Snowplowing contract for 28.28 miles of public roads and public easements. Includes rental of a loader during the winter months, from the middle of November through March.
Increase for actual contract price and increased mileage.
- 43250 Parts, such as plow cutting edges, sander chains and other parts, wing push arms and other parts, sander controls, calcium pumps, and other miscellaneous parts for snow removal equipment.
- 43320 Chemicals (road salt and liquid calcium chloride)
- 44100 Winter sand

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2210 – BUILDING MAINTENANCE

MISSION:

The mission of the Buildings & Grounds Maintenance Division of the Public Works Department (accounts 2210 and 2220, respectively) is to maintain and improve the town's nine buildings, and grounds including the town's twenty-six cemeteries.

Building Maintenance is responsible for maintenance and repair of nine municipal buildings totaling 70,000 square feet including custodial services, repairs, contracted services for inspection and repair of elevator systems, heating systems, cooling systems, lifts and cranes. Grounds Maintenance, part of the same division, is responsible for coordinating all burials in the eight active cemeteries and maintaining records for the twenty-six cemeteries. Buildings and Grounds is also responsible for winter plowing of all municipal parking lots, and emergency building repairs on nights and weekends.

SUCCESS:

To complete the work required by regulation and to maintain the town's buildings.

- Interior painting in all the buildings done on a rotating basis of once every five years.
- Exterior painting of all buildings once every ten years
- All hard floors should be striped and refinished annually
- All carpeted floors should be shampooed quarterly
- State regulated inspections are done quarterly or annually
- Heating and cooling systems maintained.
- Non-scheduled repairs
- Monthly building inspections for safety compliance and maintenance scheduling
- Writing and issuing RFP's for contracted work
- Issuing contracts for capitol improvements

To accomplish its mission and be successful Buildings & Grounds Maintenance should be able to keep up with maintenance of all town buildings and grounds, keeping them all in good repair and not falling behind on cleaning, painting, mowing, trimming, etc., while also coordinating projects to do major repairs and improvements.

MEASUREMENT:

Success in building maintenance is defined by:

- Stripping and waxing all vinyl floors in all buildings once per year.
- Washing carpets quarterly, contract cleaning on all carpets once per year, spot cleaning rooms, and areas as needed by visual inspection.
- Painting interior walls when and where needed by visual inspection
- Complying with all state safety regulations

The two Building and Grounds maintenance workers plow roads with the highway crew during winter weather events.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

2210 - BUILDING MAINTENANCE

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	258,996	268,044	111,459	280,251	280,251	
41020	Overtime Compensation	8,508	13,212	5,374	13,212	13,212	
41030	Part-time Compensation	12,165	20,000	4,755	20,000	20,000	
42090	Training/Conferences	175	300	260	300	300	
42120	Rentals	320	1,200	479	1,200	1,200	
42150	Refuse Pickup	13,734	13,000	5,705	13,000	13,000	
42220	Electricity	70,329	75,000	31,543	75,000	75,000	
42230	Water Supply	4,323	4,000	1,956	4,000	4,000	
42250	Building Maintenance Services	58,032	65,000	21,778	65,000	65,000	
43050	Clothing, Safety Equipment	1,452	3,200	972	3,200	3,200	
43170	Heating Fuel	46,284	70,000	6,648	70,000	70,000	
43190	Building Maintenance Materials	28,885	30,000	10,360	30,000	30,000	
43210	Electronic Equipment	1,528	5,000	628	5,000	5,000	
43220	Other Equipment	538	2,050	0	2,050	2,050	
		505,270	570,006	201,917	582,213	582,213	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2210 – BUILDING MAINTENANCE

ACCOUNT DETAIL

41010	Annual wages for positions as authorized (FTEs):	
	Building & Grounds Supervisor	1.0
	Building & Grounds Maintenance Worker	2.0
	Building Maintenance worker	1.0
	<u>Full Time Custodians</u>	<u>3.0</u>
	Total current authorized positions	7.0
	52 weeks of on call coverage @ \$100/week	
41020	Overtime for emergency call-outs on nights and weekends and plowing for winter operations.	
41030	Wages for cemetery maintenance seasonal help.	
42090	Training for Buildings & Grounds crew	
42120	Rental of lifts and other specialized equipment	
42150	Trash and recycling pick-up	
42220	Electricity for all municipal buildings	
42230	Water supply for all municipal buildings.	
42250	Building maintenance services, such as electrical repairs, elevators, generators, heating/air conditioning, plumbing repairs, security monitoring and alarms, septic disposal and system maintenance, crane inspection, and fueling station inspection at Public Works, and other miscellaneous services.	
43050	Uniforms, safety boots, and personal protective gear increase for new building maintenance personal.	
43170	Heating fuels. #2 oil - 11,500 gallons, propane - 3,500 gallons, and natural gas for South Windham Fire Station and Town Offices.	
43190	Building maintenance materials, cleaning supplies, paper products, paint, chemicals, and tools. increase due to new position.	
43210	Electrical supplies, batteries and light bulbs for all facilities, as well as proper disposal for florescent lights and electronics.	
43220	Other equipment and appliances such as vacuum cleaners, A/C units, etc.	

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2220 – GROUNDS MAINTENANCE

MISSION:

This division maintains twenty-six cemeteries and the grounds at all nine municipal buildings totaling approximately 28 acres. This includes spring and fall raking and cleaning, mowing, loaming and reseeding burial sites, and some contracted landscaping at the library and public safety buildings. Pick up donated or purchased food for Human Services.

SUCCESS:

Grass should be cut and neat around buildings and cemeteries (required for veterans' graves) at a height of 2" to 4".

MEASUREMENT:

Grass will be mowed and trimmed at a height of 2" to 4" in cemeteries and municipal grounds 60% of the time. Verification by pre-mowing visual and actual measurements, when scheduled for mowing. Scheduling determined by institutional knowledge, activity, and usage.

MISSION GAP:

The part time compensation line 2210-41030 includes approximately 600 hours of additional seasonal help. This position will increase the division's ability to accomplish its mission.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

2220 - GROUNDS MAINTENANCE

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
42230	Water Supply	456	300	(140)	300	300	
42260	Contracted Services	4,434	6,000	-	6,000	6,000	
43050	Safety Equipment	149	400	-	400	400	
43180	Minor Equipment & Tools	-	-	-	-	-	
43220	Other Equipment	1,817	2,400	-	2,400	2,400	
43250	Equipment Maintenance	2,430	2,500	934	2,500	2,500	
43310	Maintenance Materials	1,450	2,000	1,086	2,000	2,000	
		10,736	13,600	1,880	13,600	13,600	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2220 – GROUNDS MAINTENANCE

ACCOUNT DETAIL

42230	Water supply, summer water service at cemeteries.
42260	Contracted services such as tree removal, grave stone repair and cleaning, and landscaping services at public safety and library
43050	Safety equipment such as eye protection, hearing protection, gloves, respiratory protection, etc.
43220	Other equipment, replacement of weed trimmers, push mowers, hand tools, etc.
43250	Equipment maintenance
43310	Grounds maintenance materials such as signs, loam, seed, mulch, and miscellaneous supplies

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2510 – PUBLIC WORKS VEHICLE MAINTENANCE

MISSION:

The Vehicle Maintenance division's mission is to maintain vehicles and equipment used by Public Works, Police Department, Recreation Department and the Town Office in safe and efficient operation.

This division of the public works budget is used to account for compensation of the mechanics and maintenance on 56 vehicles, heavy equipment, plowing equipment, and all small power tools and equipment. Diesel fuel, gasoline, all petroleum products and other fluids, tires for all vehicles and equipment, outside contracted repairs, and maintenance materials are all included in this budget. Vehicle maintenance expenses for the Police Department appear in account 3210.

One mechanic has a full time plow route and at times is not immediately available during storms for breakdowns due to plowing the route which can delay repair time or may be delayed in getting back to the plow route due to working on a piece of equipment.

SUCCESS:

One of the necessary components of keeping vehicles, heavy equipment, and other mobile and small equipment in safe and efficient operation is to keep up with preventive maintenance.

Keeping on schedule for preventive maintenance and services on all vehicles and equipment.

MEASUREMENT:

Completion of scheduled preventive maintenance on time (at the stated mileage or hours) is one indicator of success.

- Vehicle maintenance completes 95% of scheduled preventive maintenance on time. The goal is to maintain or improve that rate, though there are times (especially in the winter) when breakdowns and winter storms interfere with a scheduled service. This is tracked through work order data.
- Keep the trucks and equipment repaired and on the road for winter storms. Complete 100% of the time.
- Spring time annual maintenance and repair on all plowing and sanding equipment.

Some other indicators of the kind of efforts by vehicle maintenance to improve efficiencies and fleet reliability include organizing and rescheduling maintenance tasks by seasons and use. Vehicle maintenance has also begun using an oil analysis program to reduce services on the large trucks and equipment.

MISSION GAP:

Adding on mechanic to this division. This position will help to keep up with emergency repairs especially during the winter months when the fleet has to be ready for all winter weather events. This position will also allow for a more comprehensive preventive maintenance program, and allowing for some repairs and pre season work on equipment in advance.

This would also allow for cruiser set up that is now sent out to a vendor. This would save approximately \$1600 per cruiser in outside labor. This would also be a benefit when servicing or repairing cruisers as the mechanics would know how they were set up saving man hours in figuring out where and how wires or cables are run.

The position will help the fleet maintenance division meet its goals for preventive and emergency repairs. Town wide the overall fleet has increased in size which has increased the work load of the mechanics. This will also allow for coverage of vacation or sick time to keep two mechanics in the shop at all times. This would also bring fleet maintenance staffing back to levels where it was five years ago.

Facilities deficiencies:

- Garage and storage space for maintenance of vehicles.
- Garage space to be able to work on off season vehicles and equipment.
- Heavy truck and equipment lift.
- Adequate parts storage room.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2510 – PUBLIC WORKS VEHICLE MAINTENANCE

- Tool room, grease and oil room, tire room, to allow more room in the garage to do work and not have them stored in the garage.
- Wash bay for cleaning of equipment in the winter to allow equipment to be washed during cold weather and reduce corrosion and wear.
- Locker and shower room so mechanics can clean up and change if contaminated from spills or long duration storms.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

2510 - PUBLIC WORKS VEHICLE MAINTENANCE

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	127,790	133,596	70,356	175,298	166,199	
41020	Overtime Compensation	2,696	6,860	825	6,860	6,860	
41030	Part-Time Compensation	-	-	-	-	-	
42090	Training/Conferences	-	1,000	-	1,000	1,000	
42100	Travel/Meals	-	-	-	-	-	
42120	Rentals	1,584	2,500	742	2,500	2,500	
42200	Outside Vehicle Maintenance	14,470	35,000	23,240	35,000	35,000	
42210	Electrical Equipment Maintenance	-	-	-	-	-	
43010	Supplies & Materials	302	400	-	400	400	
43050	Clothing, Safety Equipment	1,391	2,000	503	2,000	2,000	
43140	Gas Products	16,896	13,440	14,228	16,800	16,800	
43160	Diesel Fuel	61,113	60,200	10,919	77,000	66,000	
43180	Equipment & Tools	8,730	10,000	5,908	10,000	10,000	
43200	Petroleum Products	7,768	11,000	4,220	11,000	11,000	
43240	Tires	14,930	18,000	5,877	18,000	18,000	
43250	Vehicle Maintenance	86,845	90,000	32,905	90,000	90,000	
43290	Steel	1,792	2,000	-	2,000	2,000	
		346,307	385,996	169,723	447,858	427,759	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2510 – PUBLIC WORKS VEHICLE MAINTENANCE

ACCOUNT DETAIL

41010	Annual salaries and wages for positions as authorized (FTEs):	
	Vehicle Maintenance Supervisor	1.00
	Mechanic II	1.00
	<u>Parts Manager</u>	<u>1.00</u>
	Total current authorized positions	3.00
	Strategic plan:	
	Mechanic II	1.00
	Reduced in manager's budget to start second quarter of the fiscal year	(0.25)
	Total staffing as proposed	3.75
	On-call coverage, 52 weeks @ \$100/week	
	Note: 91% of this account is charged to Public Works	
	9% of this account is charged to Police	
41020	Overtime for nights, weekends, winter storms.	
42090	Technical training on computerized systems.	
42120	Rentals, gas bottles and shop rags	
42200	Outside vehicle maintenance includes outside diagnostic work, paint and body work, as well as certain engine, transmission, suspension, and other work. Painting PW vehicles and equipment is part of the preventive maintenance program to prevent premature replacement due to corrosion	
43010	Supplies such as work orders, printer cartridges, and other office and maintenance supplies	
43050	Uniforms, safety boots, personal protective equipment	
43140	Gasoline: 8,000 gallons at \$2.10/gallon, Increase for price	
43160	Diesel Fuel: 35,000 gallons at \$2.20/gallon, Increase for price	
	Reduced in the manager's proposal to 30,000 gallons at \$2.20/gallon based on usage data.	
43180	Equipment and tools, replacing worn out or broken tools, new specialty tools. Software upgrades for engine analyzer, shop tools	
43200	Petroleum products, includes motor oil, hydraulic oil, grease, and other non-petroleum fluids.	
43240	Tires, tubes, and wheels for vehicles and equipment.	
43250	Vehicle maintenance parts and wear items (brooms, filters, blades), fuel station repairs	
43290	Steel for fabrication of parts.	

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2910 – SOLID WASTE

MISSION:

This division of the public works budget is to provide for solid waste management. The major components of the program are the Windham Recycles trash and curbside recycling program, a drop-off recycling center at the public works facility, land fill monitoring, and internal hazardous waste disposal.

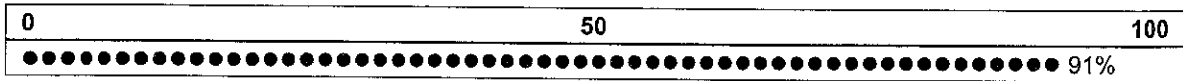
SUCCESS:

One measure of success at solid waste management is to meet or exceed the state recycling rate goal of 50%.

MEASUREMENT:

Success will be measured by the town's official recycling rate as published annually by the State of Maine compared to the state goal.

INDICATOR: RECYCLING RATE AS PERCENTAGE OF STATE GOAL, 2015



According to annual Municipal Solid Waste Management and Recycling Report filed with the Maine Department of Environmental Protection for calendar year 2016 (the most recent available), Windham's recycling rate was 45.46%, or 91% of the state's goal of 50%.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

2910 - SOLID WASTE

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
42030	Professional Services	12,235	53,432	3,020	54,540	54,540	
42260	Contracted Services	617,378	633,030	253,420	633,030	633,030	
42330	Tipping Fees	159,980	158,625	73,312	158,625	158,625	
		789,593	845,087	329,752	846,195	846,195	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

2910 – SOLID WASTE

ACCOUNT DETAIL

42030	Professional Services	
	Public awareness, education, and promotion	\$ 2,000
	Bags 15 gal @ .152 cents x 172,500	26,220
	Bags 30 gal @ .248 cents x 90,000	22,320
	Landfill mowing	1,000
	<u>Recycle Bins 300 @ \$ 10.00</u>	<u>3,000</u>
	Total professional services	\$ 54,540
42260	Contracted services:	
	Miscellaneous Solid Waste Programs	
	Silver Bullets	\$ 15,500
	Leaf disposal from leaf and brush collection twice per year	4,000
	Internal hazardous waste disposal (Pumping holding tanks from floor drains)	4,200
	40-yd roll off dumpster at Public Works for trash and bulky items	3,600
	<u>picked up due to illegal dumping (4 pulls @ \$900.00 each)</u>	<u></u>
	Total Miscellaneous Solid Waste Programs	\$ 27,300
	Contract Components	
	Solid Waste Collection & Transportation	\$ 295,310
	<u>Curbside Recycling Collection & Transportation</u>	<u>\$ 310,420</u>
	Total Contract Costs	\$ 605,730
	Total contracted services	\$ 633,030
42330	Tipping fees at ecomaine	
	<u>Tipping fees: 2,250 tons @ \$70.50/ton</u>	<u>\$ 158,625</u>
	Total tipping fees	\$ 158,625

The contract for solid waste and recycling could increase with a fuel escalator clause based on the following

The baseline cost of diesel fuel as measured by the US department of energy for the New England region on or close to June 30 2017.

The increase % will be multiplied by 15% to establish the contract increase

*Tip fees are same as FY 2016 at \$70.50 per ton. The increase is due to more tonnage being delivered. Actual cost will depend on the volume of waste deliveries.

Note : Volatile recycling markets may require a tip fee on recyclables in the future. Recycling revenue has helped maintain or reduce solid waste tip fees in the past. Weak or non-existent markets for some recycled commodities may need tip fees to cover handling and processing, while still being lower than MSW tip fees.

FISCAL NOTE: The Town recovers much of the cost for residential waste collection and disposal (bags, trash hauling, and tipping fees) through the sale of trash bags. The recycling portion of the curbside program is supported by taxes and other general revenues. The Town will recover some of the cost of recycle bins when sold to residents. New residents get a bin free.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

3110 – POLICE SERVICES

MISSION:

The mission of the Windham Police Department is to provide the citizens of the Town of Windham a safe, secure community in which the protection of life and property are the highest priority. The members of the Windham Police Department pledge to offer the highest quality police services by working with the residents of Windham and by maintaining a highly professional, well trained staff to accomplish the department's functions.

VISION:

To apply the principles and concepts of Community Policing in all the department does while providing the functions and services cited below.

Functions and Services Provided:

- *Accident Reporting and Investigation*
- *Animal Control*
- *Conflict Resolution*
- *Court Enforcement*
- *Crime Reporting and Investigation*
- *Crisis Intervention*
- *Critical Incident Planning, Preparation, and Management*
- *Dedicated School and Community Assignments*
- *Emergency and Non-emergency Response*
- *Traffic Law Enforcement*

In addition to the above functions and services the police department is also responsible for the management for all the records generated by the above services. The records staff is responsible for filing arrest and investigative reports, preparing copies of reports forwarded to the court for prosecution, preparing and submitting traffic summonses and documents, fielding requests for access to public records and accident report information, maintaining the department's state issued documents and informational packets and forms. Beyond this, as resources allow, efforts continue in the process to purge paper records which have accumulated over the last 40 years that no longer need to be retained. Many of these records are sensitive and must be destroyed in a manner which insures confidentiality is maintained. The goal is to purge records which the department is no longer legally bound to retain from the department's storage area, which has reached its limits.

SUCCESS:

As noted in previous years aspects of successful law enforcement cannot always be quantified. Criminal offenses and traffic violations which do not occur as a result of police presence cannot be counted. The department does understand that high visibility is a successful deterrent. Success in law enforcement should be gauged by the satisfaction of the community it serves, by providing a prompt response to calls for service, and working toward the best possible outcome for those calls, within its legal authority and available resources. Members of the department work very hard each day to accomplish that goal.

MEASUREMENT:

Various measures are used by police departments as a way of gauging the level of activity, or demand for service, the nature of the activity, and effectiveness. The number of reported incidents provides a means of measure of the department's activity. Over multiple years, a comparison of the number of incidents can illustrate trends, whether a department is becoming more or less busy.

In 2016, the Windham Police Department responded to 18,117 reported incidents. These are documented calls for service received from the public, or officer initiated events such as traffic stops, property checks, or checking on suspicious situations. Incident volume continues to be fairly steady, averaging 18,686 incidents for the last six years.

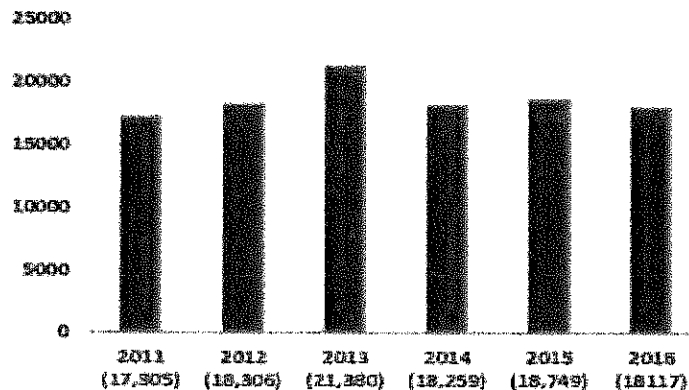
TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

3110 – POLICE SERVICES

Incidents Reported to Windham PD, 2011-2016

WINDHAM PD INCIDENTS 2011 TO 2016



The department's primary responsibility is "reactive" police work, responding to incoming calls for service. As time and resources allow, the department also makes efforts to be "proactive". Proactive enforcement involves focusing on a specific problem or concern and taken steps to reduce the commission of criminal activity before members of the public are victimized by it. For example, the department has an officer assigned the DEA Task Force, contributing to efforts to reduce the influx of dangerous drugs like heroin, fentanyl, and crack cocaine at the source and less at the user level. The department also participates with other Cumberland County agencies in grant-funded underage drinking details in an attempt to reduce alcohol abuse by underage teens.

Both these efforts are driven by the department's determination and belief that substance abuse is an underlying factor in many, if not most, of the calls the department responds to each year. Substance abuse, much like community based mental health care, has increasingly become the "last resort" responsibility of public safety.

In 2016, the department made 3476 traffic stops. During those 519 citations were issued, and 1444 warnings were issued. This is a reduction from last year's efforts, and it is believed that the impact of other time consuming calls for service may play a part in this. The department understands that vigilant traffic enforcement can influence the occurrence of serious traffic injuries and deaths.

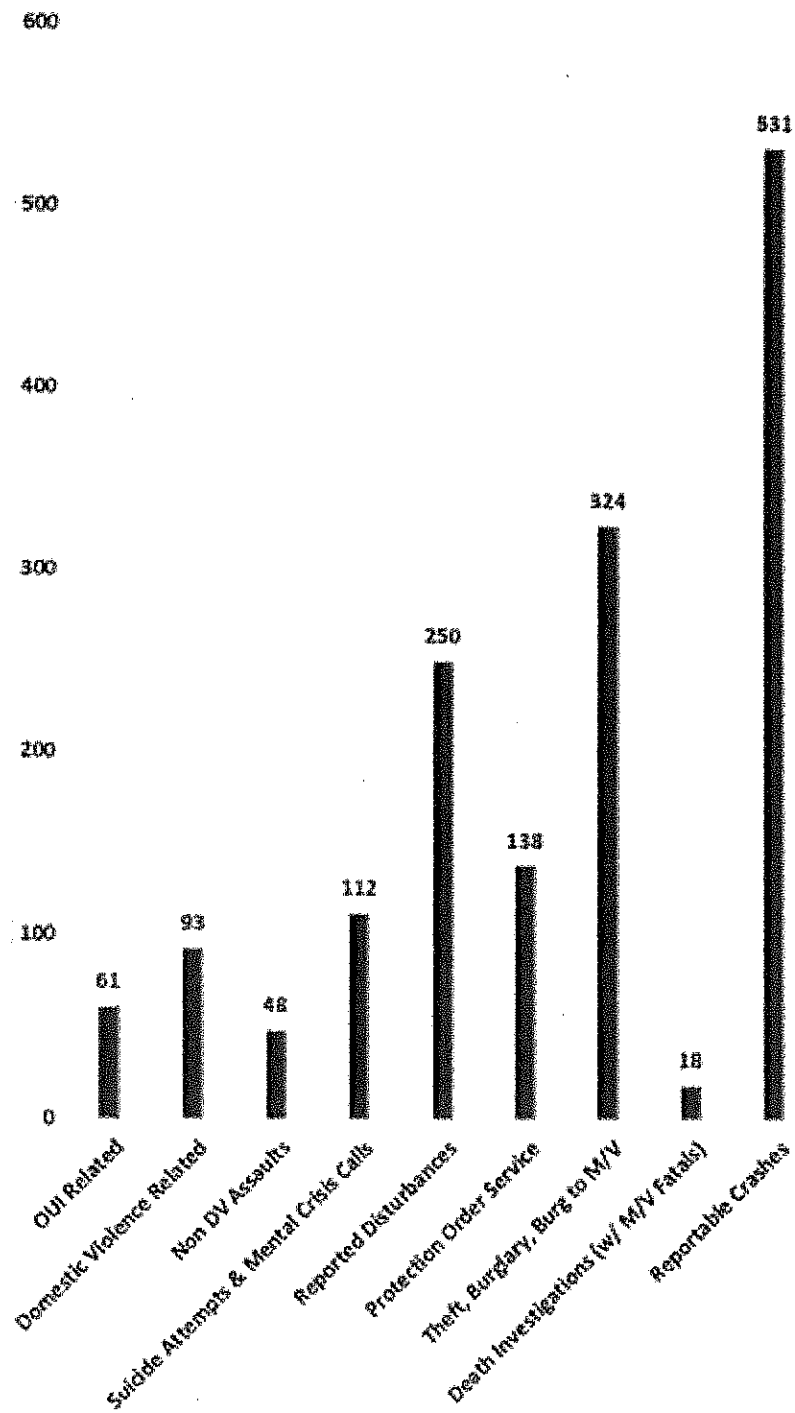
As noted in previous years, understanding which calls for service are more demanding of officers' time provides insight into where the department expends its available resources. Not all incidents require the same level of time commitment from the department's officers. In 2016, the department responded to a variety of calls which require the attention of the responding officer(s) for at least an hour or more. Some of the calls listed below can require one or two officers' complete attention for between one and three hours, before the officer(s) may be available to respond to another call. (For a more comprehensive explanation of the average available staffing per call, and time consuming calls see Addendum #1.)

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

3110 – POLICE SERVICES

Time Consuming Calls for Service, 2016



TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

3110 – POLICE SERVICES

Added to the above graph for 2016 were death investigations. Suspicious or violent death investigation can be very labor intensive as they have the potential for prosecution and must be conducted carefully and correctly. Of the 18 death investigations listed above, 5 were for motor vehicle fatalities and 2 of those resulted in subjects being charged with manslaughter. Four of the above 18 deaths were from illicit drug overdoses.

Not listed in the above chart, as the investigative responsibility belongs to the Maine State Police by statute, was a domestic violence murder case which occurred in Windham in January of 2016. Even though the State Police assumed the investigation, Windham officers were the first to arrive and their actions in the crucial first hours established a solid investigative base that led to a successful investigation and the murder charge against the offender.

In addition to the above efforts the department has devoted time to strengthening partnerships with outside agencies to have a positive impact on several persistent social problems. We are working with Family Crisis to encourage victims of domestic violence to extract themselves from the cycle of repeated violations before there is a more tragic result. The department also recently entered into a partnership with area law enforcement agencies to partake in a program to provide recovery resources for drug addiction. Officers are often assigned to work with representatives from each entity to provide local insight and a secure environment to best accomplish the goals of each program. The department views this as taking the next step in community policing, and believes it is a valuable use of its resources.

MISSION GAP:

The Police Department believes that the most pressing issue remains to be staffing. The advantage of the addition of the 27th position authorized in the current budget has yet to be realized. With the sudden withdrawal in August of 2016 by the candidate hired to fill the position vacated in November of 2015, and the departure of another officer in December of 2016, fully cleared staff, available to work independently stands at 24 sworn officers as of February 2017. The department K-9 officer's shift was eliminated and the K-9 officer has been re-assigned into the regular schedule to absorb some of that impact. Field training is expected to be completed for two new officers in late February and late March of 2017.

The projected plan for deployment of those two additional officers is to create a noon to ten PM shift, to add to patrol coverage during the afternoon and early evenings, both traditionally busy times. This will hopefully provide the shift commanders with the resources to designate an officer to concentrate on traffic enforcement during that time frame, but also be available should the call volume require it.

The department is currently in the process to fill the department's 27th position. The process began in the early fall which led to candidate interviews in October of 2016. Since then several of the candidates brought forward from interviews were dismissed through the extensive vetting process required by accepted law enforcement standards.

The department administration believes that an increase to 28 sworn positions will be vital going forward for several reasons. One is the potential time needed to replace a departing officer. Depending on the quality of the applicants the hiring /vetting process can last up to 10 weeks. If a new officer is not an academy graduate, their training is limited until the onset of the next scheduled MCJA academy class, which traditionally begin in January and August each year. Securing an open academy position is challenging, and takes planning months in advance. Attendance in the MCJA basic school is for 18 weeks. This is followed by 14 weeks of a department run field training program before the officer is finally cleared to work independently. Without including the potential delay for the onset of an academy class, each hiring could last up to 42 weeks (over 80% of a year).

Currently there are 5 sworn members of the department who have more than 25 years of service at Windham PD, and their retirement in the near future is inevitable (one is tentatively expected to retire in January of 2018). Adding another sworn position provides for a staffing safety net as officers are replaced.

Another value to a 28th position would be to reduce the impact on overtime costs and scheduling for attendance at mandated and in-service training (for a more comprehensive explanation of training which is mandated each year see Addendum #2.), use of benefit time, and the unexpected loss of an officer to long term injury (since January of 2016 two officers have been out with injuries that did or will take months to recover from).

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

3110 – POLICE SERVICES

During those periods of time when the department was fully staffed with 28 sworn it would continue to devote officers to proactive efforts in areas such as the collaborative effort with Gorham PD during the summer months to stem the rising tide of opiates into both these communities. This past summer the department again teamed up with Gorham PD. Each town again provided an officer for ten weeks to work as a team. Windham's officer has taken the skills obtained during this assignment and used it effectively upon his return to patrol. This is limited to the summer months, because the manpower to accomplish this comes from re-assigning the school resource officer to patrol to free up an officer to participate. This project has been very successful during the summers of 2015 and 2016, and we hope to continue it again this coming summer.

Finally, the department has noted an increase of calls for service during the overnight hours from previous years. The department would like to start to move towards bolstering its staffing between 2AM and 6:30 AM, when usually only two officers are scheduled. When time consuming calls noted above occur during this time period, the available resources are depleted quickly. (The above noted murder in January of 2016 occurred during this time period. In October 2016, officers working this shift responded to a violent home invasion robbery between 4:00 AM and 5:00 AM which is believed to be drug related.)

The department believes that a 28th sworn position will allow us to address some of the above noted issues.

In 2016 the department also began a process to explore a restructuring of the police department's administration. The department's administration has been managed by a Chief and a Lieutenant since the early 1980's, when the entire department consisted of 11 sworn positions. During the years that followed, and as the department has grown to its current size, the administrative responsibilities including mandated training planning and documentation, grant funding applications, mandated policy management, scheduling and deployment of resources, vehicle management and maintenance, equipment purchasing decisions, and payroll preparation have also increased. The patrol sergeants have assumed some of the administrative responsibilities, but that taxes their patrol supervision time.

The restructuring would increase the administrative staff from two to three positions, with the goal of re-distributing those responsibilities to the administrative level. Also under consideration as part of this process is the elimination of the Administrative Sergeant position and the creation of a Detective Sergeant position. This would allow the Detective Sergeant to focus on supervision of the Criminal Investigation Division and post arrest case oversight, while still carrying an investigative caseload.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

3110 - POLICE SAFETY

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	1,500,612	1,616,246	772,020	1,742,273	1,694,199	
41020	Premium Compensation	212,184	220,000	120,399	239,500	239,500	
41030	Part-time Compensation	-	-	-			
41100	Compensation for Court time	12,222	18,000	3,856	18,000	18,000	
42030	Professional Services	10,230	9,000	7,082	11,000	11,000	
42070	Advertising	-	750	30	700	700	
42080	Postage	530	1,000	360	1,200	1,200	
42090	Training/Conferences	13,422	23,000	12,098	25,500	25,500	
42100	Travel/Meals	7,381	9,200	5,925	11,000	11,000	
42110	Memberships	1,124	1,850	814	1,850	1,850	
42210	Electrical Equipment Maintenance	1,692	3,100	99	3,300	3,300	
43010	Supplies & Materials	17,297	20,000	16,721	21,000	21,000	
43030	Books, Maps & Publications	1,456	1,800	1,456	1,800	1,800	
43050	Clothing	25,933	32,000	15,717	33,000	33,000	
43220	Other Equipment	8,426	11,000	17,248	35,000	35,000	
		1,812,509	1,966,946	973,825	2,145,123	2,097,049	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

3110 – POLICE SERVICES

ACCOUNT DETAIL

41010	Salaries and wages for positions as authorized: Chief of Police (1.0 FTE) Police Lieutenant/Executive Officer (1.0 FTE) Sergeants (5.0 FTE) Detectives (2.0 FTE) Patrol Officers (18.0 FTE) Total FTE count, sworn law enforcement personnel: 27.0 A 28th officer was included in the preliminary budget, but removed in the manager's proposal, though it should be considered in the upcoming strategic plan update. Secretary/Administrative Assistants (2.0 FTE) Total FTE count, non-sworn: 2.0 NOTE: Includes all hourly differentials such as EMT, educational attainment, veterans of force stipends and holiday pay as required by the current bargaining agreement with the Maine Association of Police. Also includes longevity bonuses for eligible non-union employees.
41020	Holiday premium pay, overtime pay, vacation coverage, sick leave, mandatory training coverage, compensatory time coverage, SummerFest, OctoberFest, weather events and canine home care.
41100	Attendance by sworn personnel at court / BMV hearings. This cost is partially reimbursed by courts.
42030	Polygraph and psychological tests for new recruits and lab testing pre-employment physicals, immunizations, credit checks & backgrounds, canine team vet, kennel and grooming services, Watchguard licensing and service costs.
42070	Advertisements to recruit new personnel.
42090	For attendance at professional development seminars, academy training, in-service training, tuition reimbursement and web-based mandatory training.
42100	Mileage reimbursement, all travel-related expenses incurred during training, court related parking.
42210	Repair and certification of radar sets.
43010	Lethal and non-lethal equipment, training, and safety supplies, photo and evidence gathering supplies, printed materials and office supplies, canine team food and supplies
43030	Criminal and traffic statutes (revised annually) and Law Enforcement Officer Manuals.
43050	Uniform purchase, replacement and cleaning costs, leather gear and equipment, protective vests, and detective clothing allowances.
43220	Light bars, sirens, portable radios, replacement mobile radios, computers, etc.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

3120 – PUBLIC SAFETY COMMUNICATIONS

MISSION:

This division of the police department's budget provides for communications equipment and services, data support contracts, and Windham's contract with the Cumberland County Regional Communications Center for public safety dispatch services.

SUCCESS:

Providing necessary communications services and resources in a reliable and effective manner.

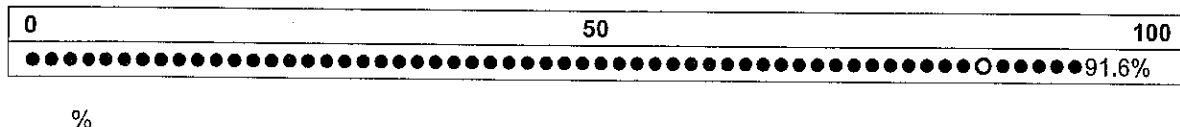
MEASUREMENT:

Involvement by representatives of the police department and fire-rescue department on the CCRCC board of directors, committees or groups working on resolving problems and reviewing quality data for the center.

The State of Maine requires each PSAP (9-1-1 call center) to conduct quality assurance reviews on 100 medical calls. The CCRCC also conducts monthly quality assurance reviews on fire and law calls. Each employee is required to conduct a self-review, and each supervisor is required to conduct a review on each employee that they supervise. During calendar year 2016, the CCRCC handled 2789 fire / EMS calls and 18116 police calls for a total of 20,905 calls for the Town of Windham.

The State of Maine conducts Call Center Efficiency reports on all PSAPS (911 call centers) on incoming 911 calls. The CCRCC received 29,625 911 calls last year, 91.6 % of those calls were answered in less than 10 seconds.

INDICATOR: E911 call ring duration less than 10 seconds.



TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

3120 - PUBLIC SAFETY COMMUNICATIONS

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	-	-	-	-	-	
41020	Premium Compensation	-	-	-	-	-	
41030	Part-time Compensation	-	-	-	-	-	
42030	Professional Services	13,300	13,500	3,614	14,000	14,000	
42060	Telephone	15,458	25,200	11,112	22,000	22,000	
42090	Training/Conferences	-	-	-	-	-	
42100	Travel/Meals	-	-	-	-	-	
42210	Electrical Equipment Maintenance	4,340	8,000	3,991	8,000	8,000	
42260	Contracted Services	329,139	339,014	-	349,200	349,200	
43010	Supplies & Materials	-	-	-	-	-	
43030	Books, Maps & Publications	-	-	-	-	-	
43220	Other Equipment	-	-	-	-	-	
		362,236	385,714	18,717	393,200	393,200	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

3120 – PUBLIC SAFETY COMMUNICATIONS

ACCOUNT DETAIL

- 42030 Software for connection to state teletype system, Spillman support contract, TLO (on line investigative tool), IACP NET, Susteen software, on line scheduling, crash data, etc.
- 42060 Costs for 14 lines, 1 teletype circuit, 14cell phones, 14 smartphones, 13 cradle points or Air Cards for remote data access, and Netmotion Maintenance Fee for remote data access.
- 42210 Preventive maintenance and repair for base stations, mobile radios, portable radios, closed circuit television monitors/cameras, standby radio, Exacom digital recording system, digital cameras, UPS battery packs, flashlights, maintenance of teletype switch, copiers, maintenance of patch panel, computers, telephones, fax machines, and microwave systems.
- 42260 Annual cost of contract for public safety dispatch services from the Cumberland County Regional Communications Center. Cost per capital for fiscal year 17/ 18 will be \$20.54 for a population of 17,001.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

3140 – ANIMAL CONTROL

Each municipality is required by state statute to appoint someone to be responsible for the enforcement of certain laws, and handling certain situations, related to animals. In Windham, the Animal Control Officer (ACO) works under the direction of the police department, and in conjunction with the town clerk's office. The ACO is responsible for the enforcement of state statutes and town ordinances related to care and ownership of domestic animals, protection and care of stray domestic animals, and assisting the Town Clerk with the facilitation of dog licensing.

In 2016, Windham Public Safety (the ACO or a police officer in the ACO's absence) responded to 818 animal problem calls. These include, but are not limited to; dog at large calls, sick wild animal calls, animals left in vehicles in parking lots during warmer temperatures, dog bite complaints and reports of animal cruelty and or abandonment. The Town also contracts with the Animal Refuge League to provide shelter and services for lost, stray or abandon domestic animals. The cost is factor on a per capital basis. The per capita rate for fiscal year 17/ 18 will be \$1.40.

The cost of any training attended by the ACO to maintain the officer's certification, and increase the officer's knowledge and skills, is currently paid out of the police department's training budget as there is no training money allocated in the animal control budget. The responsibilities of the ACO position have become more diverse and technically challenging. Cruelties to animal complaints are more common, and the ACO must be kept informed on the current legal aspects of conducting this type of investigation.

In addition, some of these calls cannot always be constrained by a time frame. There are situations where once the response is initiated; it must be followed through to completion. Consequently, the department requests funding for emergency overtime compensation.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

3140 - ANIMAL CONTROL

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	29,751	37,160	17,977	38,663	38,663	
41020	Overtime Compensation	306	750	67	750	750	
42030	Professional Services	24,656	26,500	11,841	27,000	27,000	
43010	Supplies & Materials	1,242	500	144	600	600	
		55,956	64,910	30,029	67,013	67,013	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

3140 – ANIMAL CONTROL

ACCOUNT DETAIL

41010	Annual salaries and wages for positions as authorized: Animal Control Officer (1.0 FTE) Total current authorized full-time positions (1.0 FTE)
41020	Emergency Call-Out and hold over time (Overtime)
42030	Agreement with Animal Refuge League Veterinary treatment of animals whose owner is unknown Contracted ACO for emergency call out and vacation coverage
43010	Supplies, uniforms and materials for the animal control officer

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

3210 – POLICE SAFETY VEHICLE MAINTENANCE

MISSION:

The mission of this division of the police department's budget is to maintain its fleet of patrol and other department vehicles in safe and reliable operating condition in support of the department's overall mission.

SUCCESS:

See the discussion for budget account 2510.

MEASUREMENT:

See the discussion for budget account 2510.

MISSION FACTORS:

In 2012 a new look to the traditional law enforcement cruiser was introduced. The Ford Motor Company added an all-wheel drive utility body style to its range of vehicles designed for law enforcement use. The police department extensively researched the benefits of various manufacturers' police vehicles, and specifically the utility body style. It determined that the added room enabled not only the officer to have more mobility and room, but it gave the necessary space that has been increasingly used up with the added equipment necessary for the police officers to conduct their patrol function. This also provided extra room for anyone that needed to sit in the back seat of a police patrol vehicle (PPV).

Over the last four years, the police department has transitioned all of its front line PPVs into the Ford Police Interceptor Utility. Since this transition, the overall reviews from the patrol officers that use these on a daily basis have been very positive. All of the claimed and anticipated benefits from having more room for the officer, passengers, and equipment to being able to safely and successfully navigate the roads during some of the worst winter weather have been affirmed and surpassed.

Changes in vehicle technology and ability to trouble shoot mechanical error codes and malfunctions have created unforeseen challenges for mechanics. Windham's public works mechanics have found with these challenges that there has been an increased need for outside dealership labor. This is in part due to the high costs of required diagnostic work, along with the release of the diagnostic equipment and programming that is not available from the manufacturer for two to three model years. A typical front line PPV is on the road for two to three years. They are then rotated to other functions such as administration, court / training and investigations.

Some of the overall general maintenance has decreased. The brakes on the Ford Utility are lasting longer. On the average the front brakes are being replaced at 40,000 miles in comparison to 16,000. The rear brakes are being replaced on the average at 80,000 opposed to 30,000.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

3210 - POLICE SAFETY VEHICLE MAINTENANCE

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	12,905	12,319	0	17,337	16,437	
41020	Overtime Compensation	-	400	536	500	500	
42200	Outside Vehicle Maintenance	7,712	13,000	3,001	13,000	13,000	
42210	Electrical Equipment Maintenance	-		0	-	-	
43140	Gas Products	50,507	42,336	18,074	54,000	44,000	
43200	Petroleum Products	-	-	0	-	-	
43240	Tires	6,479	7,500	1,686	7,900	7,900	
43250	Vehicle Maintenance	15,878	20,000	3,813	20,000	20,000	
		93,481	95,555	27,110	112,737	101,837	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

3210 – POLICE SAFETY VEHICLE MAINTENANCE

ACCOUNT DETAIL

41010 9% of public works mechanics' wages

Note: This includes 9% of the wages for restoration of a third mechanic's position for three quarters of the fiscal year shown in account 2510.

42200 Costs for vehicle maintenance not covered by warranty, maintenance not performed by town mechanic, bodywork, Insurance deductibles, etc.

43140 Unleaded gasoline (25,200 gallons @ \$2.10 per gallon)

Reduced to approximately 21,000 gallons in the manager's proposal based on consumption records.

43240 Tires for public safety vehicles.

43250 Parts, supplies other than fuel, fluids, and tires.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

4110 – FIRE-RESCUE ADMINISTRATION

MISSION:

The mission of the Windham Fire-Rescue Department is to assist residents and visitors with emergencies that they are unable to handle themselves.

Major services provided by the Windham Fire-Rescue Department:

- Fire Prevention: Includes fire safety public education, plan review, and life safety inspections.
- Emergency Medical Services: Emergency medical treatment and transport at the basic and advanced levels.
- Fire suppression: Responding to and mitigating structure fires, brush/grass fires, electrical problems and alarms.
- Specialized Rescue: Includes off road rescue, motor vehicle crashes, vehicle extrication, and water rescue.
- Hazardous materials: Response to liquid and gaseous spills and leaks, carbon monoxide emergencies and unknown substances or packages.
- Fire-Police: Response to emergency and weather related incidents for both fire and police traffic control.

During calendar year 2016 the department responded to 2,780 calls, an average of 7.5 incidents per day. The average response time, measured from when the call was received by the dispatcher to when units arrived on the scene, was 5.40 minutes. The average daytime response was 6.99 minutes and the average night time response was 8.5 minutes. Of the 2,780 calls for service 1,927 (69.32%) were related to "medical/rescue" which generally covers emergency medical services and motor vehicle crashes. The remaining 30.68% were fire and other non-medical incidents.

SUCCESS:

Success in fire-rescue services is ensuring that when the community calls for any of the programs or services that the call is answered efficiently and effectively using properly trained personnel, the right amount of personnel with the right equipment.

The effectiveness of service can be measured through ensuring adequate response times, positive outcomes and the protection of life and property. The Insurance Services Office (ISO) provides a rating to the department that can directly affect citizen's insurance rates. ISO, in conjunction with the National Fire Protection Association (NFPA), provides standards for equipment, training, and response times. For example, the NFPA 1720 benchmark for an area like Windham with a department structure like Windham Fire-Rescue's should be able to respond for structural firefighting with 10 firefighters within 10 minutes 80% of the time, a standard the department has been able to meet.

Through the quality improvement standards set by Maine Emergency Medical Services the department can ensure that the medical care it is providing meets the standard of care and current protocols.

In 2016 our regional communications center implemented Emergency Fire Dispatch. This system mirrors Emergency Medical Dispatch. These two systems provide a systematic call taking process that provides pre-arrival instructions for callers further putting our dispatchers as our "first, first responders." Based on the information gathered from the caller the system generates a determinate code which better defines the acuity of the call. With this additional information we can further refine our responses to ensure we are successful in the service we are providing.

MISSION GAPS:

Staffing and Response Capacity.

Windham Fire-Rescue is a combination style department which translates into a mix of; paid on call firefighters, emergency medical technicians (EMT's), fire-police, per-diem firefighter/EMT's and six full time paramedic/firefighters (one of whom is on duty at a time for a 24 hour shift, the other 2 cover 7 day shifts a week, one at a time). Windham Fire-Rescue meets its mission by responding to the first emergency first. Depending on the severity of the request for service the department may only be able to handle one call at a time.

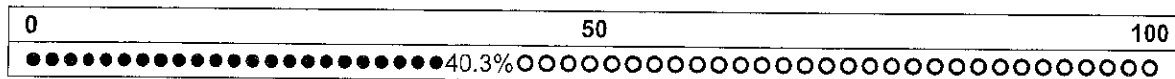
During the day with current staffing of seven (7) firefighter/EMTs the department may be able to handle up to three (3) calls at the same time. At night with four (4) firefighter/EMTs, it may be able to handle two (2) calls simultaneously. The ability of the department to handle the current call volume depends on the nature of the call. Statistically, the department operates within manageable call volume range 40.3% of the time. 59.7% of the time the department is receiving more than 3 calls within an hour during the day and more than 2 calls during the night hour.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

4110 – FIRE-RESCUE ADMINISTRATION

INDICATOR: CALLS WITHIN RESPONSE CAPACITY, 2016



- Within response capacity
- Above response capacity

Daytime on-call response is minimal, averaging 2-5 call members for serious calls. Call company response improves at night to 6-10 or more responding for serious calls. The on call system has provided and will continue to provide excellent service to the community; however, the number of responders is unpredictable.

69.3% of call volume in 2016 was emergency medical service related. With the current staffing model the department is able to guarantee one paramedic level ambulance nearly all the time. With the addition of two paramedic/firefighters in FY 16-17 the second ambulance is now guaranteed paramedic level coverage during the day with a completely per-diem crew at night.

The department continues to struggle with maintaining an active call company. The majority of its call members act as per-diem staff which has been very successful for the per-diem system. However, many of those same members are contributing what available time they do have to the per-diem program, families, and other jobs making them less able to give the additional time to the department, especially during the day. The per-diem system has inherent problems and limitations, both in the number of available personnel and the commitment they can make.

Changes in the per diem system are already apparent. There are times, such as special events and holidays, when per-diem shifts go unfilled. Several members reach the limit on the hours that they are able to work before being eligible for overtime and benefits, significantly limiting staffing flexibility. Since a large percentage of the department's per-diem staff are also call-company staff the hours they contribute to responding on calls and training as a call member are also included in that average. In 2016 we were able to cover 93.2% of all our per-diem day shifts and 96.25% of all of our night per-diem night shifts.

Adding paramedic/EMT positions.

About one-third of the time one ambulance is out on a call and the second ambulance is dispatched to another call within the same hour. A medical call involving a transport to the hospital can take 1.5 to 2 hours. To ensure a more consistent level of care this budget includes a request for two (2) additional paramedic/firefighters. This would add one (1) paramedic to the crew complement each date and would ensure that the two front line ambulances can provide paramedic level care 24/7. These additional positions would also keep a crew available for additional calls for service when the ambulances are dedicated to a transport. This would increase the ability to respond to calls from 3 to 4 during the day and potentially 2 to 3 at night. This additional staffing would also give the department the ability to staff a third ambulance to respond during peak call times.

Full-Time Supervision.

Full-time supervision would allow for a skilled supervisory, emergency medical and firefighting position that requires the employee to respond to a wide range of medical, traumatic, and fire suppression-related emergencies in the community.

This positions primary responsibility would include but not limited to coordinating the Emergency Medical Services division of the department with support from call company officers and full time line staff. Approximately 69% of our call volume is EMS and having someone that can focus on ensuring quality of the care we provide, community outreach, training of providers and adequate medical supply stock is something that we are trying to improve in our organization. As we look to other opportunities such as community paramedicine or other non-emergency services we will need someone that can facilitate those programs.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

4110 – FIRE-RESCUE ADMINISTRATION

Facilities challenges.

Facilities continue to present a challenge. Central Station at the Public Safety Building is centrally located physically in the center of town. The ability to house staff and equipment in this station provides the best coverage and response time to the entire community. The space constraints in this twenty five year old facility continue to be a problem for administrative operations as well lacking sufficient space for apparatus, supply storage and overnight staff.

Apparatus and equipment.

For the last several years the department has utilized pickup trucks in three of our four stations to respond on calls most commonly medical emergencies where personnel are needed but the larger fire apparatus are not needed. As a result of this program we have seen a reduction in wear and tear on the fire apparatus and reduced maintenance costs. Engine 7 located at Central Station is a 2006 pumper with a life expectancy of 20 years. To date this truck has over 120,000 miles on it. In an effort to maintain efficiency and increase the longevity of Engine 7 the current pickup truck driven by the chief would be assigned as a crew response vehicle and a new sport utility vehicle would be purchased and assigned to the chief.

The department currently has four thermal imaging cameras on apparatus, one in each station. The current cameras range in age with the newest being approximately 12 years old and the oldest 17 years old. One of the older cameras has recently been removed from service as it is no longer operable. Thermal imaging cameras are a valuable tool to firefighters operating on an emergency scene. When the resource is available they can be used for scene size up, overhaul, fire attack, search and rescue. When not on the scene of a fire we often use thermal imaging cameras during investigations when searching for the source of odors, smoke or malfunctioning equipment. In 2015 we did submit to the Assistance to Firefighters Grant Program to replace this equipment, our grant was not funded. Our proposal is to replace the four thermal imaging cameras we have and add four additional to increase availability on scene and allow multiple crews to deploy with the resource.

A large percentage of the town is not served by public water that leaves these areas potentially without water supply for fire protection. In an effort to improve our ISO rating and our rural water supply firefighting operations we need to invest in the 5 dry hydrants we currently have in town that are not operable. We should also be looking to areas in town where we can install new dry hydrants in natural static and moving water in these areas. Once our current dry hydrants are repaired and placed back in service we will implement a bi-annual inspection and flushing system to help maintain their adequacy. We would propose to budget money for the next three years to make the needed repairs at the current locations and the development of new locations.

During the winter months we often encounter the challenge of accessing residents in an emergency during and after a winter storm event. Public works is willing to assist us however they may not be working or available at the time of our incident. We would propose to outfit one of our current pickup trucks with a snow plow and small sander that would improve the efficiency and safety of the responders and those we are assisting.

We have been approached by Gorham to budget for half of the replacement of the shared mechanics service vehicle. He is currently operating a 2003 utility van that had been purchased use several years ago. With the nature of the shared position and working out of multiple stations on upwards of 40 vehicles he uses the vehicle as a mobile workshop and parts room. The vehicle has approximately 121,000 miles on it. For the last two years the mechanic has had to put time into making mechanical and corrosion repairs to the vehicle for a state inspection

Fire Prevention/Inspections.

As the town has continued to grow we have done our best to keep up with fire prevention and life safety inspections in the new construction and renovations that have gone on. We have not had the capacity to implement an inspection program of the existing commercial or multi-family residential. Our ability to inspect and enforce life safety codes in 3 or more multi family residence and existing industrial and commercial occupancies has been reactive as a result of violations noted during emergency responses or through citizen complaints. It is important to implement a program that can be consistently administered using community outreach, education and enforcement when needed.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

4110 - FIRE/RESCUE ADMINISTRATION

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	373,720	455,020	167,231	622,157	495,000	
41020	Overtime Compensation	50,908	47,479	55,571	80,904	80,904	
41030	Part-time Compensation	702,507	815,618	351,872	821,826	821,826	
41130	Training Compensation	87,016	88,218	30,791	86,842	86,842	
42030	Professional Services	45,388	44,628	24,781	47,314	47,314	
42040	Print Services	283	-	451	500	500	
42060	Telephone	8,629	9,000	4,318	9,500	9,500	
42070	Advertising	-	-	-	-	-	
42080	Postage	634	400	242	400	400	
42090	Training/Conferences	26,893	20,000	9,685	25,115	25,115	
42100	Travel/Meals	2,466	2,600	797	2,600	2,600	
42110	Memberships	4,836	5,275	3,915	5,275	5,275	
42210	Electrical Equipment Maintenance	9,254	4,440	4,081	5,660	5,660	
42260	Contracted Services	40,475	40,000	23,523			
43010	Supplies & Materials	3,518	6,000	5,181	6,000	6,000	
43040	Medical Supplies	33,720	34,000	19,962	41,905	41,905	
43050	Clothing/Uniforms	12,587	9,100	9,993	12,000	12,000	
43210	Electronic Equipment	9,453	12,300	4,108	11,030	11,030	
43220	Other Equipment	59,067	59,827	39,818	62,241	62,241	
43320	Chemicals	1,911	2,000	-	2,000	2,000	
43330	Equipment Replacement	-	-	-	-	-	
44070	Contributions to Agencies	-	-	-	-	-	
46030	Bad Debt	57,500	85,000	54,000	85,000	100,000	
		1,530,765	1,740,905	810,319	1,928,269	1,816,112	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

4110 – FIRE-RESCUE ADMINISTRATION

ACCOUNT DETAIL

41010 Annual salaries and wages for positions as authorized:

Fire Chief	(1.0 FTE)
Deputy Chief	(1.0 FTE)
Admin. Asst.	(1.0 FTE)
FF/Paramedics	(6.0 FTE)
FF/Paramedics	(2.0 FTE) requested
Supervisor	(1.0 FTE) requested

The manager's proposed budget includes two firefighter-paramedics for the fourth quarter of fiscal 2018. The EMS supervisor's position has been eliminated from the manager's proposal, though both were included in the 2015-2018 strategic plan. The manager's budget projection includes two more firefighter-paramedics for the fourth quarter of fiscal 2019, and the EMS supervisor beginning in the second half of fiscal 2020.

41020 Overtime pay for per diem or call personnel (used only for open shifts, though not all shifts are covered), the one hour of overtime for firefighter/paramedics who may work one shift per week in the per diem system, and coverage of paramedic shifts due to vacation, sick time, or other absence.

\$ 80,904

41030 Compensation for call personnel, the major compensation account for the department:

Officer pay for meetings and other responsibilities	\$ 28,264.32
Per Diem Coverage (2 people during the day 7AM to 7PM)	175,900.80
Per Diem Rescue (3 people for 24 hours per day)	527,702.40
Call firefighters (based on an average of 7 people for 400 calls)	48,192.00
Major incidents or storm coverage	21,686.40
Public service details, including fire police	20,080.00
Total	\$ 821,825.92

41130 Training compensation:

Regular training meetings	\$ 21,686.40
Officer Training	7,437.60
Specialized Training	5,220.80
*Annual Mandatory Training	18,338.06
Firefighter I training for new recruits (8)	17,236.80
Emergency Medical Technician (EMT) Training (4)	6,703.20
Advanced EMT Training (2 people \$1025 per class – 140 hours of time)	4,536.00
Paramedic Training for 1 (\$8,894 for class – 500 hours of class time)	0.00
Specialized EMS Training Opportunities	7,289.00

Total **\$ 86,841.50**

42030 Preventive maintenance for specialized fire-rescue equipment, photocopier service agreement, group accident insurance for call personnel, mandatory physical exams, Hepatitis and TB vaccines, and fitness testing. This account also covers the cost for incident reporting systems, payroll, vehicle maintenance reports, messaging, personnel records, training, and other records.

\$ 47,314

42040 Printing reports, forms, and other materials.

\$ 500

42060 Cell phones in each ambulance and chief officers, internet connections in primary response vehicles, as well as telephone lines for each of the stations.

\$ 9,500

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

4110 – FIRE-RESCUE ADMINISTRATION

42080	Postage.	\$ 400
42090	Registration for outside programs, classes (EMT, EMT Intermediate, EMT Paramedic, Fire Attack Schools, Fire Officer Programs, and other special trainings or programs).	\$ 25,115
42100	Travel expenses for attendance at outside training programs, meetings, conferences, etc.	\$ 2,600
42110	Dues for International Association of Fire Chiefs, Maine Fire Chief's Association, Cumberland County Fire Chief's Association, subscription for NFPA fire codes as well as our annual assessment to Atlantic Partners EMS for Regional EMS services.	\$ 5,275
42210	Mobile and portable radio repairs, battery replacements for thermal imaging cameras, gas meters, breathing apparatus, automatic defibrillators, extrication sawz-alls, portable flashlights, and pagers.	\$ 5,660
42260	Contracted services for rescue billing at 8% of net collections.	
43010	Office supplies for the administrative offices and all stations.	\$ 6,000
43040	Medical supplies, Medical Oxygen and Epi Pens (In the last fiscal year the hospitals have stopped provided consumable supplies. In fiscal year 2017-2018 the hospitals will start billing for medications used using a one for one exchange.)	\$ 41,905
43050	Clothing/uniforms for full-time paramedic/firefighters and per diem personnel.	\$ 12,000
43210	Annual replacement and upgrade of pagers for call personnel and mobile radios for apparatus.	\$ 11,030
43220	Purchase or replacement of protective clothing (Increase to 12 sets), worn or damaged tools and equipment, community AEDs, and breathing apparatus bottles, replacement hose, calibration or replacement of meters, ballistic vests, etc.	\$ 62,241
43320	Firefighting foam and recharging of chemical fire extinguishers.	\$ 2,000
44070	Payment to the Town of Cumberland for fire and EMS services to the Forest Lake area of Windham, Maine EMS licensing costs- licenses are required for to receive Medicare payments.	\$ 0.00
46030	Bad debt expense, offset to amounts uncollectible in R0475.	

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

4140 – EMERGENCY MANAGEMENT

MISSION:

The purpose of this budget division is to provide initial operations of an emergency shelter during or after a disaster.

SUCCESS:

Sufficient resources are available and deployed when shelter operations are initiated.

MEASUREMENT:

Records of funds expended for shelter operations are maintained by the town, and are made part of disaster reimbursement requests, as appropriate.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

4140 - EMERGENCY MANAGEMENT

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
43010	Supplies & Materials	382	1,480	195	1,480	1,480	
		382	1,480	195	1,480	1,480	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

4140 – EMERGENCY MANAGEMENT

ACCOUNT DETAIL

41030 Funding for operations and start-up supplies and materials to open an emergency shelter.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

4150 – WATER MAIN CHARGES

MISSION:

The purpose of this budget division is to provide emergency fire suppression water supply to the fire-rescue department.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

4150 - WATER MAIN CHARGES

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
42240	Water Main Charges	98,963	94,730	42,709	95,772	95,772	
		98,963	94,730	42,709	95,772	95,772	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

4150 – WATER MAIN CHARGES

ACCOUNT DETAIL

42240 Charges for 307 fire hydrants and 3,891,098 inch-feet of distribution mains from the Portland Water District. The Portland Water District has been approved for a rate increase of 1.1%. This rate increase is set to take effect on May 1, 2017. The increase is reflected in this budget request.

\$ 95,772

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

4210– FIRE-RESCUE VEHICLE MAINTENANCE

MISSION:

The mission of this division of the fire-rescue department's budget is to maintain the fleet of 18 fire-rescue vehicles in safe and reliable operating condition in support of the department's overall mission.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

4210 - FIRE/RESCUE VEHICLE MAINTENANCE

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41030	Part-time Compensation	-	2,000	-	2,000	2,000	
42030	Professional Services	33,178	36,414	6,245	37,142	37,142	
42200	Outside Vehicle Maintenance	19,221	24,000	4,782	24,000	24,000	
42210	Electrical Equipment Maintenance	6,535	4,000	(116)	4,000	4,000	
43140	Gas Products	6,657	5,040	2,798	16,380	16,380	
43160	Diesel Fuel	29,161	18,060	12,563	11,880	11,880	
43180	Tools	2,421	2,000	111	2,000	2,000	
43200	Miscellaneous Products	-	2,500	-	2,500	2,500	
43240	Tires	12,730	8,000	2,250	8,000	8,000	
43250	Vehicle Maintenance Parts	24,150	30,000	12,275	30,000	30,000	
44190	Capital Equipment	-	2,500	-	2,500	2,500	
		134,053	134,514	40,909	140,402	140,402	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

4210- FIRE-RESCUE VEHICLE MAINTENANCE

ACCOUNT DETAIL

41030	Part-time helper to assist with smaller repairs – bulbs, oil changes, or other projects depending on ability. This position has been hard to keep filled, which is why it is reduced. This budget allows the mechanic to seek an assistant on a special project or detail if needed. This amount is a minimal amount but requested as there may be an individual that is interested in the tasks.		\$ 2,000
42030	Payments to Gorham for Windham's share of the apparatus mechanic program. The two towns share the mechanic's wages and benefits. Time is divided equally and averages out over time as overseen by the two fire chiefs. The program has proven to be an asset in maintaining the fleet of emergency vehicles, the quality of the workmanship, and the timeliness on repairs for both communities. There is more work than the mechanic can keep up with, resulting in a "triage" approach and some apparatus remaining out of service longer than it should. Priority is given to commercial vehicle/road worthy required repairs most especially brakes, driveline, tires and required operating features like lighting.		\$ 37,142
42200	Outside repair work such as spring work, front-end alignments, wrecker services, and some of the body or paint work. Some of the more technical work requires outside resources to make repairs. Labor cost increases with some specialty vendors this will put pressure on this account. Though efforts are made to do as much as possible in house, sometimes the one mechanic is overwhelmed by the number of vehicles between the two communities in need of service.		\$ 24,000
42210	Electrical work required on apparatus and rescues such as alternators, engine brakes, and major electrical system problems. We continue the process of replacing the older style of bulbs with LED'S. The LED'S reduce electrical load and improve service life of the electrical unit.		\$ 4,000
43140	Unleaded gas	7,800 gallons @ \$2.10 per gallon (Two new ambulances have gas engines)	\$ 16,380
43160	Diesel fuel	5,400 gallons @ \$ 2.20 per gallon	\$ 11,880
43180	This account covers the cost of tool replacement or purchase.		\$ 2,000
43200	Oil products and other fluids that are used in the maintenance of the apparatus.		\$ 2,500
43240	This covers the cost of tires on the apparatus.		\$ 8,000
43250	Equipment Maintenance, parts and supplies to make repairs		\$ 30,000
44190	Specialized tools and equipment on a cost-shared basis with Gorham.		\$ 2,500

TOWN of WINDHAM

FY 2017-18 MUNICIPAL BUDGET

5110 - PARKS AND RECREATION ADMINISTRATIVE SERVICES

MISSION: The mission of the Windham Parks and Recreation Department is to create a sense of community through people, parks and programs.

MISSION INVENTORY: PROGRAMS, SERVICES AND FUNCTIONS

Operation of Dundee Park	Providing youth fitness programs not offered by local sports organizations
Trail, playgrounds and park maintenance	Providing a variety of youth and adult programs
Promoting use of Trails, Playgrounds and Facilities	Providing discount tickets to Maine recreational attractions
Operation of Skate Park	Providing equipment rentals
Providing Community Special Events	Providing information on community, facilities and programs
Providing Senior Trips and Other Senior programs	Scheduling of Town Hall gym and facilities
Providing Summer camp programs	Collaboration with all community organizations
Providing ski programs	

SUCCESS:

Parks and recreation defines success in the administrative services area as:

1. Providing a friendly, professional and easily-accessible point of contact for all ages to learn about recreational opportunities available to Windham residents, our neighbors in surrounding communities, and visitors from other places.
2. Employing a number of marketing strategies to attract a variety of users to our programs and facilities.
3. Providing a user-friendly registration process that provides the department with all the information required to provide quality programs and maintain adequate participation records
4. Developing strong volunteer committees (Parks and Recreation Advisory Committee, and other ad hoc committees) that aid the department in assessing and meeting the needs of the community.
5. Aiding the community and civic organizations with the dissemination of information through our weekly e-mail newsletter

MEASUREMENT:

1. Continued positive feedback regarding customer service approach.
2. Enhanced website and registration software services that allow for registration in a variety of ways, thus increasing the convenience for the customer – measured through increased on-line registration
3. Growth in number of people that are connected to our department through our various methods of promotion (i.e. Registration software, senior newsletter, website & Facebook users)
4. Having active members on each committee; establishment of feasible goals for the department and recorded accomplishment of these goals
5. Increase in # of community groups utilizing the weekly newsletter and expansion of that newsletter; Increased number of community members utilizing this service to learn about recreational opportunities

MISSION GAPS:

1. Consider a new senior/community center. Form a feasibility committee from community groups that would be interested in such a project, such as Windham Youth Basketball, Lakes Region Senior Center, Windham Center Stage Theater, and other community stakeholders.
2. Consider land for a ball field complex in Windham (30-40 acre facility). Create a task force to identify potential parcels, develop an estimated budget, and recommend a financing plan.
3. Storage space for Parks and Recreation Equipment- consider expansion of small shed attached to garage in town hall parking lot

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

5110 - PARKS AND RECREATION ADMINISTRATIVE SERVICES

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	149,244	149,785	73,673	153,582	153,582	
41020	Overtime Compensation	56	1,000	36	1,000	1,000	
41030	Part-time Compensation	16,519	15,810	3,983	17,628	17,628	
42030	Professional Services	2,966	3,000	0	4,200	4,200	
42060	Telephone	846	1,000	390	1,200	1,200	
42070	Advertising	549	1,000	1,251	1,000	1,000	
42080	Postage	301	300	100	300	300	
42090	Training/Conferences	588	2,500	352	2,500	2,500	
42100	Travel/Meals	1,276	1,000	282	1,400	1,400	
42110	Memberships	246	350	276	450	450	
42260	Contracted Services	4,442	4,500	1,823	1,000	1,000	
43010	Supplies & Materials	4,226	2,000	3,498	2,000	2,000	
43030	Books/Maps/Publications	221	-	-	2,000	2,000	
		181,481	182,246	85,664	188,260	188,260	-

TOWN of WINDHAM

FY 2017-18 MUNICIPAL BUDGET

5110 - PARKS AND RECREATION ADMINISTRATIVE SERVICES

ACCOUNT DETAIL

41010	Annual salaries and wages for positions as authorized: Parks and Recreation Director (1.0 FTE) Recreation Coordinator (1.0 FTE) Administrative Assistant (1.0 FTE) Total current authorized positions (3.0 FTE)
41020	Overtime compensation for non-exempt staff
41030	Part-time Programmer (0.4 FTE)
42030	Professional services – Service contract for copier only (other duplicating machine has been removed from service) MyRec annual subscription moved to this line from 5111-42030
42060	Telephone
42080	Mallings of flyers and year-round shared use of postage meter
42090	Training administered by Maine Recreation Parks Association and regional conferences for department staff.
42100	Fuel, travel and meal expenses
42110	Membership to Southern Maine Area Recreation Technicians (SMART), Maine Recreation and Parks Association (MRPA), and National Parks and Recreation Association (NPRA).
42260	Contracted services, custodial costs for use of school facilities for programs that are not supported by user fees
43010	Office supplies during the year for the department
43030	Books/Maps/Publications Includes publication of department brochures 2x/year Trail maps to be updated to reflect additional trail development and changes to existing trails

TOWN of WINDHAM

FY 2017-18 MUNICIPAL BUDGET

5111 - RECREATION PROGRAMMING

MISSION:

The purpose of this division of the parks and recreation department's budget is to provide for fee-based programming in support of the department's overall mission. In addition to the fee-based programs, free events are also budgeted for in this division so as to "create a sense of community".

Definitions of success would include:

1. Providing high quality summer programs for youth that introduces them to a variety of healthy, life-long leisure pursuits
2. Providing high quality after school enrichment programs for youth that may enhance their educational curriculum while also engaging them in age-appropriate recreational activities
3. Providing a variety of enrichment programs for families, adults and senior citizens that enhance their quality of life through beneficial leisure activities
4. Providing activities and events for community members of all ages that instill a strong sense of community through volunteerism or participation

MEASUREMENT:

1. To provide three summer day camp programs that offer a variety of enrollment options and enrichment activities, thus increasing the number of children participating in the programs. There were 245 children who participated in the Summer 2016 Day Camp offerings, which was increased from the previous average of 192 campers. Customer satisfaction surveys will be made available to encourage commentary from participant's parents.
2. Through collaboration with SAC group, goal is to enhance current offerings and provide new programs that are currently not being offered as a recreational activity for school-aged children.
3. To provide year round special events in collaboration with multiple community organizations in an effort to build community. Goal is to make connections with as many community entities as possible in an effort to reach as many residents as possible with each planned event.
4. To expand the scope of services for the seniors in the community and to increase awareness of opportunities for seniors in the area through development of a quarterly senior newsletter. Goal is to continually increase the number of seniors on the mailing list (has grown from 26 to 92 since August 2015) as an indicator that more seniors are being made aware of the opportunities available to them. Additional goal will be to increase the average number of seniors attending each trip to full capacity on each van. Program evaluation practices will be implemented in order to aid in determining what the seniors are looking for with their recreational involvement.

MISSION GAPS:

1. Funds to enhance the "Winterfest" community event in Windham held annually
2. Funds to enhance the "Summerfest" community event in Windham held annually, and help reduce the pressure of the volunteer committee to raise additional funds to support the event
3. Challenges with finding space for after school enrichment programs and other youth-oriented programs

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

5111 - RECREATION PROGRAMMING

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41030	Part-time Compensation	80,725	94,500	65,336	94,500	94,500	
41110	Payroll Tax	8,548	10,000	-	10,000	10,000	
42030	Professional Services	1,511	3,995	1,528	4,000	4,000	
42200	Outside Vehicle Maintenance	-	-	199	300	300	
42260	Contracted Services - Day Camp	24282	25,000	26,599	32,000	32,000	
42280	Contracted Services - Other	32617	48,000	13,207	48,000	48,000	
43010	Supplies & Materials - Day Camp	3307	7,000	1,897	5,000	5,000	
43020	Supplies & Materials - Other	4215	4,000	772	4,500	4,500	
43140	Vehicle Fuel	2041	1,500	879	2,500	2,500	
43250	Vehicle Maintenance	401	1,500	-	1,500	1,500	
45020	Senior Programs	2946	5,000	2,634	6,000	6,000	
45030	Community Events	5616	8,000	2,343	8,000	8,000	
45040	Summerfest	-	-	-	5,000	5,000	
		166,210	208,495	115,394	221,300	221,300	-

TOWN of WINDHAM

FY 2017-18 MUNICIPAL BUDGET

5111 - RECREATION PROGRAMMING

ACCOUNT DETAIL

- 41030 Wages for all staff hired to run user fee supported recreation programs.
- Additional wages being budgeted for per diem van drivers and introduction of new programs
Increase also reflects minimum wage increase, which will be absorbed through fee increases for most programs
- 41110 Wage-driven benefit costs for program staff.
- 42030 Professional Services
- Credit card assignment fees for in-office use of credit card and on-line registration system:
This account reflects both the credit card fees that are paid by people using their credit card when they come into the office (this fee gets absorbed) and for those people using their credit card when registering on-line through the registration software (this fee gets passed onto the customer).
- 42260 All contracted services for day camp programs.
Increased by \$7000 to account for additional programs being offered and increased levels of participation (i.e. swim lessons, Video Production Club, other enrichment programs)
- 42280 Contracted services for all programs and services.
- 43010 All equipment, arts and craft supplies, t-shirts for day camp programs.
- 43020 Supplies and material for all programs. (Recreation Revenue expenses come from this account)
- 43140 Vehicle fuel, yearly anticipated use and amount necessary for the Recreation Vans.
Increased by \$1000.00 to account for increased use of vans for senior trips and other programs
- 43250 Vehicle maintenance, typical and annual maintenance check for (2) Vans.
Possibility of shared use of a third van with Social Services
- 45020 Senior programs- all expenses for senior programs during the year.
Increased by \$1000.00 to account for growth in senior programs
- 45030 Community special events-all expenses for special events during the year.
- 45040 Summerfest account – Department collects all revenues and makes payments to all vendors, entertainers and contractors; Funds are in a revolving account and all expenses are covered by revenue
- Recommend restoring funding into this account for FY18 to reduce responsibility of volunteer committee to generate revenue to provide this event and to allow them to focus on providing an affordable community celebration one time each year

FISCAL NOTE: This account represents direct program costs, which are offset by user fees in revenue account R0416. In addition, user fee revenues contribute to indirect program costs included in account 5110 and any additional revenues are transferred to Recreation Revenue Fund.

TOWN of WINDHAM

FY 2017-18 MUNICIPAL BUDGET

5120 – PARKS

MISSION:

The purpose of this division of the parks and recreation department's budget is to provide for the operation of Dundee Park, and maintenance of other parks, preserves, and playgrounds – other than the skate park (see account 5130) – in support of the department's overall mission.

SUCCESS:

1. Inspecting and maintaining recreation facilities in safe and effective operation on a year-round basis
2. Continuing to attract and retain visitors to Dundee Park
3. Increase visitors to the other outdoor recreation facilities maintained by the department (Lippman Park, Lowell Preserve, Manchester Ice Rink and Basketball Courts, Mountain Division Trail)

MEASUREMENT:

1. To complete inspections and necessary maintenance of each core recreation facility twice a week during the spring, summer and fall seasons. Core recreation facilities are as follows: Dundee Park, Windham Skate Park, Mountain Division Trail, Lippman Park, Town Hall Playground, Lowell Preserve and Playground, Windham Center Boat Launch, Lincoln Field and Manchester School basketball courts.
2. To complete inspections and provide necessary winter maintenance as needed based on conditions so as to still allow for winter access. Winter maintenance to include: plowing of facility parking lots, flooding ice rink at Manchester skating rink, preparing Chaffin Pond for ice skating, and grooming trails at Lippman Park and Lowell Preserve for cross country skiing and snowshoeing.
3. To continue to attract visitors to Dundee Park during the summer season, and to maintain or exceed the number of visits that were recorded in 2016 (19,026, which was an increase from the previous average of the last three years of 15,465 recorded visits.) Efforts will continue to attract other community recreation departments to take advantage of our group rates, and the summer concert series will be held annually throughout the summer to increase visitors to the park. The goal is to maintain visitors' 100% satisfaction with Dundee Park by providing opportunities for visitors to evaluate offerings and by acting on complaints/suggestions in a timely manner whenever possible.
4. Establish 4-5 additional park programs each year that attract new users to all of the outdoor recreation facilities and increase the feeling of stewardship among the town's residents (i.e. S'Mores and Skating Parties, summer camp outings at our local parks, National Trails Day event at Lowell Preserve)

MISSION GAPS:

1. Continue with plans for development of community park adjacent to the skatepark to provide a multi-purpose facility at that site
2. Ability to monitor park visitors and reinforce park rules are at all outdoor recreation facilities could be accomplished through a seasonal Park Ranger position

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

5120 - PARKS - DUNDEE AND TRAILS

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation				28,398	28,398	
41030	Part-time Compensation	62,337	69,054	48,996	68,000	68,000	
42030	Professional Services	1,439	5,000	1,154	5,000	5,000	
42060	Telephone	578	400	409	850	850	
42150	Refuse Pickup	304	400	319	400	400	
42220	Electricity	1,808	2,000	900	2,000	2,000	
42230	Water Supply	2,103	2,500	662	2,000	2,000	
42250	Building Services	5,488	4,500	878	5,000	5,000	
43010	Supplies and Materials	8,593	9,000	5,839	9,000	9,000	
43140	Vehicle Fuel	2,071	2,000	1,131	2,500	2,500	
43250	Vehicle Maintenance	-	1,500	672	1,500	1,500	
45270	Lease of Gambo Soccer Fields	869	-	-			
		85,590	96,354	60,961	96,250	96,250	-

TOWN of WINDHAM

FY 2017-18 MUNICIPAL BUDGET

5120 – PARKS

ACCOUNT DETAIL

41010	Compensation Year-round full time Park Maintenance Technician
41030	Part-time Compensation Recommend transferring part-time compensation fund for skatepark attendant into this line in order to establish a Seasonal Ranger Position to provide patrol/supervision at all parks and trails on a rotating basis Continue with part-time seasonal assistant for summer months
42030	Professional services for maintenance projects at all parks - Includes tick treatments, additional porta-toilet at Manchester, treatment of parking lot at Dundee to reduce dust, tree work at Dundee
42060	Telephone Dundee Phone service increased for better internet signal Parks Maintenance Technician's cell phone
42150	Trash disposal
42220	Electricity for Dundee and Manchester skating area
42230	Plumbing needs at Dundee
42250	Building needs for Dundee
43010	Supplies and materials for all parks and trails (other than skate park) in Town (\$6,000), Vandalism repairs (\$3,000)
43140	Vehicle Fuel for Department's pick up and mowing needs
43250	Vehicle repairs for Department's pick up
45270	Gambo Property Expenses - line to be removed from budget

Funding for Lippman Park improvements included in the Capital Budget with those funds coming from the Recreation Impact Fees (see 9140 and R0497). Anticipate using LWCF grant funding in conjunction with Recreation Impact Fees for development of community park.

TOWN of WINDHAM

FY 2017-18 MUNICIPAL BUDGET

5130 – PARKS – SKATE PARK

MISSION:

The purpose of this division of the parks and recreation department's budget is to provide for maintenance and operation of the skate park in support of the department's overall mission.

SUCCESS:

1. Inspecting and maintaining the skate park for safe and effective operation on a seasonal basis
2. Continuing to attract and retain regular users to the park

MEASUREMENT:

1. Daily inspections of equipment to allow for immediate repair and minimal damage
2. Promoting open hours and presence of supervision; Daily check-ins to monitor use; Ongoing survey of users using both formal and informal methods

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

5130 - PARKS - SKATE PARK

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41030	Part-time Compensation	986	14,000	-	-	-	
42060	Telephone	264	500	170	-	-	
42220	Electricity	-	500	-	-	-	
42260	Contracted Services	263	600	3,684	700	700	
43010	Supplies and Materials	786	5,000	1,453	750	750	
43020	Office Supplies & First Aid	-	150	-	150	150	
		2,299	20,750	5,308	1,600	1,600	-

TOWN of WINDHAM

FY 2017-18 MUNICIPAL BUDGET

5130 – PARKS – SKATE PARK

ACCOUNT DETAIL

41030	Part-time Compensation
	Recommend transferring these funds into Account 5120 for Park Ranger Position
42060	Telephone
	Discontinued telephone at this location
42220	Electricity
42260	Portable toilet for park
43010	Repair and replacement of ramps and obstacles
43020	Office Supplies & First Aid Equipment

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

5510 – LIBRARY SERVICES

MISSION:

Windham Public Library is your center for community, information, technology and entertainment by powering learning and fun for all ages.

SUCCESS:

The library defines success by:

- Providing a collection with materials that provide accurate and up-to date information. Materials provided meet informational and recreational needs in both print and digital formats.
- Providing a variety of library programs and services that inform the public and provide early literacy, educational and cultural opportunities.
- Providing access to current technological devices and assistance with learning to use them to navigate the current digital landscape.
- Maintaining stable attendance and circulation statistics.

MEASUREMENT:

The number of people using the library and the number of materials and resources checked out, accessed, requested, and programs participated in are all measures of the library's success in accomplishing its mission.

In 2016, Windham Public Library:

- Circulated 95,339 items (2.8% over 2015) and downloaded 7,348 ebooks and eaudiobooks (4.2% over 2015).
- Patrons visited the library 66,420 times in 2016 (4.2% over 2015). Figure does not include those people that enter via the side door to attend meetings.
- Added 3,787 items to its total collection of 43,836 items of different formats through purchases or donations. The library also began offering a new digital service called ComicsPlus. This has been a big hit with our Graphic Novel and Comic Book fans. The access is offered through the same company the library works with for the digital magazines and there is access to several thousand titles.
- Held 391 programs (+13.5) attended by 7,427(+24.4%) people. Programs include story times, Summer Reading Program/School vacation activities, author talks, movie showings, knitting/coloring/book groups and the Library Tea.
- Provided space for 645(+3.8%) meetings attended by countless community members.
- Library users accessed the internet or programs from library computers 9,306(+15%) times, often with assistance and training from library staff members.

MISSION GAPS:

Given the measures and statistics above, library staff members have been working hard to meet the library mission. Community members are continuing to visit the library and are utilizing its services. However, additional support is needed to expand or sustain services.

42080 Postage

\$500 Increase in this line covers increase in postage costs due to Minerva notices.

43010 Supplies

\$500 Increase in this line covers additional general supplies for office work, book processing and copier use.

43030 Books, Maps, Publications

\$1070 Increase in this line covers an incremental increase in the Children's Room materials purchasing. Over the last several budgets I have been slowly increasing the budget for Children's Room materials so that additional new books can be purchased and outdated or books in poor condition can be replaced.

43060 Non-Print Materials

\$1700 Increase in this line covers additional items to add to the ebook/audiobook collection. Due to the expense of the ebooks/audiobooks typically only 10-12 items can be added to the collection per month. The additional funds will allow a few more titles to be purchased each month.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

5510 – LIBRARY SERVICES

41030 Part-time Compensation

The compensation line increase that has been requested meets the needs of our student population. The position allows the library to offer new services, increase the collection for the students and programs geared toward their age group. In addition, staffing will be more efficient and those tasks that are split amongst multiple staff positions will be accomplished by one individual, allowing other staff members to accomplish tasks that directly relate to their jobs as described.

- Part-time compensation--Teen Services Assistant (25 hours per week) interacts with upper elementary, middle and high school age groups, assists with developing the collection, plans and provides programs as well as provides building coverage to create a safe and welcoming environment. A large group of students visit the library each day afterschool. The current programming is a shared responsibility of the cataloger and reference/technology librarian. The library director spends a significant amount of time monitoring behaviors, building relationships and disciplinary actions. The ability to hire someone with skills interacting with and providing programs for the students gives the library the opportunity to better serve this group and hopefully create a positive experience for them. We have begun discussions between the Library, Parks and Rec, and RSU#14 staff. This group is sharing currently existing after-school programs and brainstorming ways to best meet the needs of the students in the community. The library feels this position is an important one to round out our staff and provide the community with the best possible library service for all ages.

43220 Other Equipment

\$7000 in additional funds in this line will allow replacement of our photocopier that was purchased used in~2005. The current photocopier does not have scanning or coin operation capabilities which would both be helpful and also continuously breaks down with paper jams. In addition, two years ago when we added software to manage our public computers and printing, a printer was repurposed from elsewhere in the town. However, that printer cannot handle the volume of printing that the public demands. We need a printer that is faster in processing jobs and more economical with toner. Lastly, additional funds in the line would support the addition of a mobile printing service. This is an additional module for our current software. The public consistently requests the ability to print from laptops and personal devices. This module would allow this to happen and would place the print jobs into the same queue as the other public printers so that the print jobs can be paid for at the self-service station. The recommendations for specific equipment to be purchased were sought from Tom Trautlein and Smith Office Systems.

CIP

Meeting Room AC unit replacement

Some funds in this account cover replacement of an AC unit for the Library meeting room. The AC unit was inoperable last summer. With so many meetings and programs happening in the meeting room we had numerous complaints about the temperature of the space. A new unit is necessary to address this issue.

Circulation Reconfiguration

Since our last budget meetings, work has continued on this project. I have worked with our architect to define the full project, with vendors to price furniture, shelving, moving expenses and continued to seek monetary support through grants and donations. After working with architects from Oak Point Associates and accurately defining the full scope of the project, the estimate for completing the project is ~\$338,222.86. A combination of grant money, donations from several local banks, Bremon funds, CIP funds including CIP carpet replacement monies, and funds from the Friends of Windham PL, approximately two thirds of the project budget has been set aside. Grant applications continue to be submitted but in order to get things started and utilize funds already committed I request that additional money is set aside in CIP for this reconfiguration project so that it can move forward. As other grants are acquired the funds will offset the funds in CIP. Some of the grant funds will be lost if we do not use them within this calendar year. The council has set the goal of beginning construction in July 2017. I hope to get this project started as close to that timeframe as possible.

Project budget estimate

Construction estimate 3/28/2016: \$232,750 +5%(for 2016 costs)=\$244,750

Moving expenses: \$13,985.50

Furniture: \$17,587.36

Shelving: \$61,900.00

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

5510 – LIBRARY SERVICES

Total project estimate: \$338,222.86

Circulation Reconfiguration committed funds

\$25,000 Other Equipment line#43220 from remaining Bremon ebook funds

\$35,500 Professional Services line #42030 Bremon funds

\$10,000 Friends of Windham Public Library Mary Carle building fund

\$25,000 Davis Family Foundation

\$1,000 Mechanics Savings Bank

\$500 Norway Savings Bank

\$2500 Gorham Savings Bank

\$500 Evergreen CU

\$120,000 CIP

Total: \$220,000.00

Deficit: \$118,222.86

In addition, several other applications have been submitted and declined. Sam L. Cohen Foundation, Gladys Brooks Foundation, Stephen and Tabitha King 2015 grant cycle (still waiting to hear on the 2016 cycle), Maine Humanities Council, Libra Foundation, and Key Bank Foundation have all received grant applications and declined.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

5510 - LIBRARY SERVICES

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	252,068	275,764	128,353	304,504	304,504	
41030	Part-time Compensation	51,264	63,492	28,625	87,153	68,830	
42030	Professional Services	19,684	11,400	5,544	10,700	10,700	
42040	Print Services	-	1,100	1,075	1,100	1,400	
42050	Equipment Maintenance	1,645	1,650	596	1,650	1,650	
42060	Telephone	1,962	2,250	1,122	2,250	2,250	
42080	Postage	1,235	1,000	601	1,500	1,500	
42090	Training/Conferences	1,200	1,000	350	1,000	1,000	
42100	Travel/Meals	1,758	2,500	962	2,500	2,500	
42110	Memberships	484	500	70	500	500	
42260	Programming	-	1,000	169	1,000	1,000	
43010	Supplies & Materials	4,483	4,000	3,488	4,500	4,500	
43030	Books, Maps & Publications	27,542	27,430	12,410	28,500	28,500	
43060	Non-printed Materials	16,607	16,800	10,051	18,500	18,500	
43220	Other Equipment	2,626	5,000	4,231	12,000	12,000	
		382,557	414,886	197,647	477,357	459,334	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

5510 – LIBRARY SERVICES

ACCOUNT DETAIL

41010	Annual salaries and wages for positions as authorized (FTEs):	
	Library Director	1.0
	Adult Services Librarian/Cataloger	1.0
	Children's Librarian	1.0
	Technology Services/Reference Librarian	1.0
	Circulation Supervisor	1.0
	Children's Library Assistant	1.0
	Total current authorized positions	6.0
41030	Part time Compensation: Coverage of 92 hours per week (4 employees) including substitute coverage for sick, vacation and staff time out of the library for meetings and outreach. Includes the addition of a Teen Services Assistant (.63 FTE) position per council's adopted budget strategic plan. The manager's budget proposal reduces the funding for the teen services assistant to begin the fourth quarter of fiscal 2018, after the renovation has been completed and in anticipation of the start of the new school year in the fall (second quarter of fiscal 2019).	
42030	Professional services: Funds for yearly library software contracts and Interlibrary Loan statewide van delivery as well as the contract fees for ebook service and time and print management system maintenance fee.	
42040	Print Services: Printing of patron cards, signage, etc.	
42050	Office Equipment Maintenance: Contracts to maintain copiers and printers including toner.	
42060	Telephone: Regular telephone lines, a fax line, 2 emergency response phones and cell phone service for Library Director.	
42080	Postage: Library postage costs.	
42090	Training/Conferences: Covers registration fee for American Library Association Conference (ALA) and registrations for staff members to attend Maine Library Association (MLA) and/or New England Library Association Conferences (NELA) as well as other professional workshops or seminars that benefit library service.	
42100	Travel/Expenses: Routine reimbursement for travel and meals at seminars, conferences and mandatory meetings for the Minerva consortium 12x/year as well as mileage reimbursement for library staff who take library services to nursing homes and senior living facilities.	
42110	Memberships: Fees for the American Library Association (ALA), Public Library Association (PLA), state & regional associations.	
42260	Programming: expenses and supplies for library programs.	
43010	Supplies/Materials: Office supplies, specialized library supplies, printer cartridges, paper for copier and printers.	
43030	Print materials: Books, maps and periodicals.	
43060	Non-print materials: Movies, music, ebooks, eaudiobooks, and CD audiobooks.	

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

5510 – LIBRARY SERVICES

43220 Other equipment: Computer equipment, library shelving, storage and miscellaneous library equipment and furniture. The library has 24 computers, including public access computers, catalog stations, circulation stations, and staff computers. This line item reflects replacement of equipment as needed.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

6110 – CODE ENFORCEMENT & ZONING ADMINISTRATION

MISSION:

The mission of Code Enforcement and Zoning Administration is to ensure the health and safety of the community through compliance with local, state, and federal laws and regulations regarding the use and construction of land and buildings.

SUCCESS:

Success is achieved through:

- Providing assistance, education and information to the public;
- Being accessible in the community to answer questions and provide guidance;
- Working with various departments, officials and the public to identify potential issues and to develop solutions before they arise; and
- Achieving compliance with local, state, and federal laws and regulations concerning the use and construction of land and buildings.

MEASUREMENT:

- Permits are issued in a in compliance with the code within 10 business days.
- Health and life safety complaints are addressed within 24 hours.
- Code Enforcement personnel are accessible to the public for assistance with questions or concerns.
- Literature for the public is available at all times both in the office and on the website.
- Inspections are scheduled within 5 business days.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

6110 - CODE ENFORCEMENT & ZONING ADMINISTRATION SERVICES

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	220,360	231,579	114,074	232,543	232,543	
41020	Overtime Compensation	-	-	292	-	-	
41030	Part-Time Compensation	2,345	-	441	-	-	
42030	Professional Services	9,000	12,960	4,500	13,000	13,000	
42040	Print Services	156	200	0	200	200	
42050	Equipment Maintenance	465	500	0	200	200	
42060	Telephone	3,901	3,900	1,450	3,900	3,900	
42070	Advertising	1,479	1,500	273	1,500	1,500	
42080	Postage	1,509	1,500	477	1,500	1,500	
42090	Training/Conferences	2,321	3,000	823	3,000	3,000	
42100	Travel/Meals	1,838	2,000	199	2,000	2,000	
42110	Memberships	250	500	70	390	390	
43010	Supplies & Materials	568	1,000	285	700	700	
43030	Books, Maps & Publications	1,148	1,000	122	500	500	
43140	Gas Products	1,914	1,512	816	1,890	1,890	
43220	Other Equipment	3,978	3,900	65	2,000	2,000	
43300	Copy Services	496	500	188	500	500	
		251,727	265,551	124,074	263,823	263,823	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

6110 – CODE ENFORCEMENT & ZONING ADMINISTRATION

ACCOUNT DETAIL

41010	Annual Salaries and wages for positions as authorized (FTEs):	
	Director	1.0
	Administrative Assistant	1.0
	Code Enforcement Officer	2.0
	Total current authorized positions	4.0
42030	Professional Services	
	This item has increased due to anticipated increases in software contract expenses.	
42040	Print Services	
	Business cards, stop work orders, etc...	
42050	Equipment Maintenance	
	Annual server printer maintenance and parts, shared with Planning Department, Assessing, and WEDC	
42060	Telephone	
	Office and cellular phone charges	
42070	Advertising	
	Legal advertisements for Appeals Board	
42080	Postage	
	General correspondence, public hearing notifications to abutters, and ZBA notifications	
42090	Training/Conferences	
	Required education and training to maintain certifications	
42100	Travel/Meals	
	Travel/lodging/meals - seminars/conferences	
42110	Memberships	
	Professional memberships	
	MBOIA (\$35 each)	
	ICC (\$135)	
	Master Electrician (\$150)	
43010	Supplies and Materials	
	General office and color printer supplies (shared with the Planning Department, Assessing and WEDC)	
43030	Books, Maps & Publications	
	Publications and code books	
43140	Gas Products	
	Estimated use of 900 gallons at \$2.10 per gallon	
43220	Other Equipment	
	Equipment needed to perform inspections, safety equipment, inspection tools, etc...	
43300	Copy Services	
	Copier service contract, paper and copy supplies shared equally by Code Enforcement, Assessing, Planning, and Economic Development.	

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

6120 –PLANNING SERVICES

MISSION:

The mission of the Planning Department is to provide professional advice and technical expertise to citizens, elected leaders and municipal officials to assist in understanding and addressing community issues and priorities. This is accomplished through a focus on long term economic vitality, environmental integrity, and quality of place through the development of high quality plans, plan implementation and development review services.

VISION:

The Windham Planning Department is dedicated to encourage, support and enable Windham's citizens, elected leaders and officials to:

- Articulate and formalize their visions and goals through the creation of the comprehensive master plan, programmatic and district plans and policies.
- Achieve the community's goals by implementing plans through ordinance and policy development, project management and the employment of a fair and predictable development review process.
- Contribute meaningful input and feedback through diverse methods at all stages of planning in order to continuously update and refine community goals, ensure transparency in planning services, and to build awareness for community issues and opportunities.

SUCCESS:

Elements of success for the department include:

- The Town has an adopted, State consistent, comprehensive plan that is updated every five years.
- Windham has focused plans for specific areas or programs within the community.
- Policies and ordinances are enacted that achieve the vision and goals of the comprehensive plan and area plans.
- Staff possesses a high level of technical expertise and motivation.
- A continuous and accessible system for public input is available to all citizens.
- The department has the resources to carry out long-range and short-range planning functions.
- Windham conducts a development review process that achieves the community's vision and goals in a manner that is equitable and efficient.

MEASUREMENT:

Success at the department's mission will be measured by:

- Days between receipt of a Planning Board application and notification of completeness for the applicant (ordinance allows up to 30 days).
- Number of Board and Committee meeting packets that go out on time, defined as four business days ahead of the meeting date.
- Number of hours of professional training for planning staff members annually (Goal of 16 hours each).

MISSION GAPS:

This budget is based on achievement of the mission, vision, success, and indicators expressed above. To accomplish the stated goals and tasks, the following changes are proposed from the approved FY 2014-2015 budget:

- Professional Services \$10,000 for miscellaneous expenses through the course of the year (i.e., pavement/gravel testing or design services), \$30,000 for Comprehensive Plan implementation items

Note: \$25,000 was included in the manager's proposed budget for comprehensive plan implementation under account 6121.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

6120 - PLANNING SERVICES

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	179,549	230,590	104,461	265,762	265,762	
42030	Professional Services	-	60,000	2,759	40,000	40,000	
42040	Print Services	-	1,000	79	1,000	1,000	
42050	Equipment Maintenance	-	500	0	500	500	
42060	Telephone	1,298	2,100	897	2,100	2,100	
42070	Advertising	6,858	5,000	3,302	7,500	7,500	
42080	Postage	1,689	1,200	481	1,200	1,200	
42090	Training/Conferences	1,164	3,000	115	3,000	3,000	
42100	Travel/Meals	479	3,000	1,344	3,000	3,000	
42110	Memberships	541	1,400	786	1,700	1,700	
43010	Supplies & Materials	689	1,500	329	1,500	1,500	
43030	Books, Maps & Publications	143	600	143	600	600	
43140	Fuel	-	300	0	300	300	
43220	Other Equipment	2,315	500	1,243	500	500	
43300	Copy Services	562	500	192	500	500	
		195,288	311,190	116,131	329,162	329,162	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

6120 –PLANNING SERVICES

ACCOUNT DETAIL

41010 Annual salaries and wages for positions as authorized (FTEs):

Planning Director	1.0
Planner	1.0
Engineer	1.0
Planning Administrative Assistant	1.0
Total current authorized positions	4.0

Note: The administrative assistant's position is budgeted as 1.0 FTE in the Planning Services budget, but is a shared resource (50%) with the Windham Economic Development Corporation.

42030 Professional Services

These funds are used to hire consulting professionals that have technical skills or expertise beyond in-house staff or to add capacity beyond the full time staff level.

42040 Print Services

Outsourced print jobs that cannot be done in-house, including the production of planning documents, business cards, signage

42050 Equipment Maintenance

Annual printer maintenance and parts (Fixed Cost, shared with Assessing and Code Enforcement Departments).

42060 Telephone

Land lines (Fixed Cost, shared with Assessing and Code Enforcement Departments),
Supplies cellular phone service for Director and Planner.

42070 Advertising

Legal advertisements for Planning Board meetings,
Notices for public announcements or community meetings

42080 Postage

Mailing of letters and documents,
Mailing of abutters' notices as part of the Planning Board review process, zoning change requests or planning projects.

42090 Training/Conferences

Registration for various workshops, including American Planning Association (APA) National Conference, state conferences, computer training.
Additional local conferences:
Local APA Chapter Conference,
Specialized training sessions on such topics as stormwater management, development review, and specific planning topics.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

6120 –PLANNING SERVICES

- 42100 Travel/Meals
Travel expenses related to attendance and workshops, conferences, and meetings, including national conferences and/or regional meetings.
- 42110 Memberships
Dues for professional associations, APA (National & Chapter), American Institute of Certified Planners (AICP), Maine Association of Planners (MAP), as well as National Society of Professional Engineers, American Society of Civil Engineers.
- 43010 Supplies & Materials
General office supplies, contributions to shared costs related to color printer and plotter supplies.
- 43030 Books, Maps & Publications
Purchase of planning reference books for staff and planning board members.
Examples include:
Journal of the American Planning Association,
Planner's Advisory Service Publications – these are topic specific reference materials that assist in the completion of planning studies, ordinance amendments, and other related projects,
Zoning Practice,
Reference books for projects such impact fees, project management, and parking standards
- 43220 Other Equipment
This line is for equipment used by the departments that are not supplies or books. This year, the Department will use these funds for protective covers for the recently purchased Planning Board tablets. In the past money from line has also been used for the purchase of items as the need arises, such as a letter folder shared by departments on the top floor or a new office chair.
- 43300 Copy Services
Shared contract with Assessing and Code Enforcement.
Money is deducted by the Town Manager's Office based on the amount of photocopies made on the Code, Assessing and Planning printer/photocopier. This is for the routine printing and copying needs of the Department.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

6121 – COMPREHENSIVE MASTER PLAN

MISSION:

The purpose of this division of the planning department's budget is to support the implementation of an updated comprehensive master plan, a primary goal of the Town Council.

SUCCESS:

The definition of success for this budget division is to keep the implementation of an updated comprehensive master plan on schedule and on budget, as both may be adjusted by the Town Council.

MEASUREMENT:

Progress toward implementation of an updated comprehensive master plan will be reported to the Town Council along with its other goals or as needed or requested.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

6121 - COMPREHENSIVE MASTER PLAN

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
42030	Professional Services	3,929	-	2,293		25,000	
		3,929	-	2,293	-	25,000	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

6121 – COMPREHENSIVE MASTER PLAN

ACCOUNT DETAIL

42030 With the adoption of a new comprehensive master plan, these funds will be focused on professional services and other expenses related to implementation.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

6510 – ASSESSING SERVICES

MISSION:

The mission of the Assessing Office is defined by the Maine Constitution, which states: *All taxes upon real and personal estate, assessed by authority of this State shall be apportioned and assessed equally according to the just value thereof.*

SUCCESS:

The Assessing Office's mission has four core elements, all of which seek to fulfill the Town's mission of "providing governance, services, and pursuing policies responsive to the needs of its citizens and the public in order to maintain, support, and improve the quality of life in the community". Those are:

- Assessing all real and personal property. Correctly list ownership interests in properties as interpreted from recorded deeds and other legal documents, maintain assessors maps, track new and deleted parcels, inspect for new construction and other property changes, track zoning changes and adjust properties accordingly, conduct sales analyses, develop valuation models that take into consideration all standard approaches to value, apply valuation conclusions through a computerized mass appraisal system, administer current use valuation (tree growth, farmland, open space), administer abatements and supplemental taxes.
- Administration and statutory duties. Develop a tax commitment with all related reports and work with the Town Manager and Council to develop an annual tax rate, track growth statistics for the LD1 tax cap, apply all types of property tax exemptions, administer 911 street numbering system, budget preparation, provide personnel training, administer state programs such as the Business Equipment Tax Reimbursement (BETE) and Business Equipment Tax Exemption (BETR) programs, administer the Tax Increment Financing programs, provide annual reports and assistance to Maine Revenue Services, and manage Internet data.
- Public relations. Provide information and notifications as needed to the Town Council, Town Manager, residents, the public, real estate brokers, appraisers, surveyors, and attorneys via mail, email, website, telephone, and walk-ins.
- Technical assistance and office coverage: Provide technical assistance to other departments in areas such as statistical analysis, computer software, and Geographical Information Systems (GIS), and support other departments with office coverage and scheduling.

MEASUREMENT:

Measures of success of the office's mission include:

- Property assessment: The primary measures of success in assessing from a statutory perspective are the assessment ratio and the quality rating. The assessment ratio measures the overall ratio of assessed value to market value. The statutory requirement is that the ratio must be greater than 70 percent and less than 110 percent. The Assessor's Office tries to keep the assessment between 90 and 100 percent of value. The quality rating is a statistical measurement of equity, the lower the number the better the equity. State law requires a quality rating of less than 20 percent and the goal is to keep the quality rating at less than 10. The latest assessment ratio study as conducted by the Assessor indicated an overall assessment ratio of 93% and a quality rating of 9%.
- Administrative measures: The Assessor's Office generates an annual summary of 20 reports that contain statistics that can be tracked from year to year. The Municipal Valuation Return provides statistics on valuation breakdowns, exemptions, and current use property statistics. The overall trend that is shown in these reports indicates that Windham is stable with a steady, moderate growth rate in many categories. All of these reports are public information and are available in the Assessor's Office. Measurements of success are rated in the Report of Assessment Review, an annual audit by the Maine Department of Revenue. The Assessor's Office ratings in the latest report show "good" in all categories.
- Public relations: The office provides property information to the public on-line through the Town's website and the Vision Government Solutions website. Most of the public inquires and requests for help come through the website and email, resulting in less walk-in traffic than in the past. For calendar year 2016 users looked at 333,305 parcels of real estate and viewed 763,701 pages of data on the Vision website; office staff visited or reviewed 1,402 properties; 783 deeds transfers were processed. Staff met with several taxpayers with a minimal number of complaints to the office.
- Assistance to other departments: The office provides administrative support to the planning department and code enforcement by scheduling inspections and assisting customers.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

6510 – ASSESSING SERVICES

MISSION GAPS:

To achieve the mission and successes outlined above, the following changes are proposed from the 2017-2018 budget:

- Value Update/Revaluation: The Town of Windham, Maine Strategic Plan states on Page 21, "Assessing 9.1. Maintaining Equitable Values. 9.1.1. Maintain continuous review of values to keep up with shifts among different classes of properties, and preserve equity in assessment as demonstrated by assessment ratios and quality ratings. Costs have not been determined but are expected to remain within the current budget. 9.1.2. Create and fund a reserve account for value updates/revaluation. Costs have not been determined". In following with 9.1.2. of the Strategic Plan I recommend a reserve account be established to set aside \$50,000 to fund the expense of hiring a commercial appraiser to review commercial assessments. The last professional review of commercial properties was conducted in 2006.
- Equipment Maintenance: A reduction of \$1,360 in Vision licensing expenses now that the initial licensing fee has been paid for additional users.
- Postage: Increase of \$100 to cover anticipated 1st class postage rates.
- Travel/Meals: A total increase of \$940. The current federal reimbursement rate is \$0.535 per mile. An estimated 2,000 miles with personal vehicles results in an increase of \$740. Personal vehicles are used to attend conferences and training programs. A \$200 increase for meals and mileage is recommended to accommodate additional staff in the department.
- Supplies and Materials: An additional \$200 is recommended to cover the increased costs of supplies and materials.
- Vehicle Expenses: Account #43390 - An increase of \$400 to cover the purchase of 4 studded snow tires for car 88. Car 88 is used by appraising staff for field work. Studded tires were purchased for car 87 this winter and proved beneficial for accessing properties located on roads and driveways that are not well maintained in the winter months.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

6510 - ASSESSING SERVICES

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	220,579	236,918	114,998	266,259	266,259	
42030	Professional Services	893	17,600	200	17,600	17,600	
42040	Print Services	405	500	79	500	500	
42050	Equipment Maintenance	10,661	14,035	3,301	12,675	12,675	
42060	Telephone	1,064	2,464	876	2,464	2,464	
42070	Advertising	104	800	0	800	800	
42080	Postage	1,265	2,753	386	2,753	2,753	
42090	Training/Conferences	935	1,655	1,522	1,655	1,655	
42100	Travel/Meals	1,486	1,780	302	2,720	2,720	
42110	Memberships	295	505	295	505	505	
43010	Supplies & Materials	2,699	2,000	1,317	2,200	2,200	
43030	Books, Maps & Publications	2,800	3,320	1,562	3,320	3,320	
43220	Other Equipment	668	-	190			
43390	Vehicle Expenses	417	714	124	1,114	1,114	
		244,271	285,044	125,151	314,565	314,565	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

6510 – ASSESSING SERVICES

ACCOUNT DETAIL

41010	Compensation (FTEs):	
	Assessor/GIS Coordinator	1.0
	Assessor's Assistant	1.0
	Senior Appraiser	1.0
	Junior Appraiser	1.0
	<u>Administrative Assistant</u>	<u>1.0</u>
	Total current authorized positions	5.0
42030	Professional Services	
	Consultant services to cover special circumstances such as complex commercial abatement challenges and special programing for assessing software.	
		<u>\$17,600</u>
42040	Print Services	
	Print Services for tax map copies. We are doing more printing in-house, but mass copying of the tax maps needs to be done at a copy center.	
		<u>\$ 500</u>
42050	Equipment Maintenance	
	Photocopier share	\$ 1,150
	Vision web hosting	\$ 2,750
	Vision Appraisal Software (11-20 users)	<u>\$ 8,775</u>
		\$12,675
42060	Telephone	
	Office (\$42/month x 12 months)	\$ 520
	Cell phone (3 @ \$54/month)	<u>\$ 1,944</u>
		\$ 2,464
42070	Advertising	
	Assessment Review Board meeting notices	<u>\$ 800</u>
42080	Postage	
	Regular mailings	<u>\$ 2,753</u>
42090	Training/Conferences	
	State Property Tax School for two staff members	\$ 650
	MAAO Tax School registration for three	\$ 180
	Ten one-day training meetings of IAAO	\$ 250
	IAAO Annual conference registration	<u>\$ 575</u>
		\$1,655
42100	Travel/Meals	
	2000 miles with personal vehicles	\$ 1,070
	Meals and tolls for various functions	\$ 500
	IAAO annual conference airfare, room and meals	<u>\$ 1,150</u>

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

6510 – ASSESSING SERVICES

42110	Memberships	\$ 2,720
	IAAO	\$ 255
	MAAO (4 @ \$25 each)	\$ 100
	Maine Chapter IAAO (4 @ \$30 each)	\$ 120
	NRAAO	\$ 30
	Total	\$ 505
43010	Supplies and Materials	
	Estimate of all office supplies and paper.	<u>\$2,200</u>
43030	Books, Maps & Publications	
	Recorded Deeds @ \$1 per page	\$2,800
	Valuation & Commitment Book	\$ 400
	Books and publications	<u>\$ 120</u>
	Total	\$3,320

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

6520 – GEOGRAPHIC INFORMATION SYSTEMS

MISSION:

The mission of the Geographic Information Systems (GIS) division of the Assessing Office is to maintain an accurate, consistent, and complete core geographic database and to provide geographic information and maps to Town departments and the public.

SUCCESS:

The GIS Department is successful when policy makers, managers, and the public is able to use geographic information as a tool to make effective and relevant decisions and improve the delivery of services to the community. As such is it a part of the overall information infrastructure that provides a public benefit.

MEASUREMENT:

Quality control checks are periodically done to find out how closely spatial data conforms to real world information. Accuracy of updated datasets for distribution to various departments and made available online for public use are a reflection of the measurement of success of the department. Examples of datasets that are updated frequently include: Zoning Map; Voting District Map; Street Map; Tax Maps; and Stormwater Management Map.

Accuracy is accomplished by updating data sets with current information as well as physically measuring the location through the use of a GPS device and translating that to our mapping system. Various Town infrastructure assets, such as stormwater features, roadways, utilities, Town buildings, and cemeteries have been measured and mapped with information attributes connected to the spatial data.

MISSION GAPS:

To achieve the mission and successes outlined above the following change is proposed from the 2017-2018 budget:

- Professional Services: \$6,500 identified under Professional Services in 2016-2017 was moved to Assessing Compensation 41010 for accounting purposes. This amount was established to hire a Geography/Anthropology major or GIS Certificate student intern to perform in-depth analysis and update complex data sets. Last year's internship was very successful. A GIS Compensation line will be added to meet accounting requirements.

For several years the Professional Services account has held \$4,000. This account should continue to be funded at that amount to be used if substantial GIS projects are necessary or if a suitable GIS intern cannot be found.

- Equipment Maintenance: An increase of \$1,425 is requested to provide an ArcGIS Desktop license for the stormwater coordinator. After the initial purchase the annual fee will be reduced to \$300.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

6520 - GEOGRAPHIC INFORMATION SYSTEMS

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41030	Part-time Compensation				6,600	6,600	
42030	Professional Services	-	6,500	-	4,000	4,000	
42050	Equipment Maintenance	3,747	3,750	747	5,175	5,175	
42090	Training/Conferences	-	1,200	25	1,200	1,200	
43010	Supplies & Materials	1,314	3,500	350	3,500	3,500	
43030	Books, Maps & Publications	514	500	-	500	500	
43220	Other Equipment	-	-	0			
		5,575	15,450	1,121	20,975	20,975	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

6520 – GEOGRAPHIC INFORMATION SYSTEMS

ACCOUNT DETAIL

41010	Part-time Compensation (FTEs):		
	GIS Intern		.20
42030	Professional Services		
	Various Project Assistance	\$0	
42050	Equipment Maintenance		
	AutoCAD License	\$ 750	
	ESRI Licenses	\$4,425	
	Total	\$5,175	
42090	Training/ Conferences		
	This is an estimate for providing training for principal users of the GIS system.		
		\$1,200	
43010	Supplies and Materials		
	Office supply costs may be incurred in the process of providing projects to the Town departments and to the public. Partially offset by fees.		
		\$3,500	
43030	Books, Maps, and Publications		
	Cost associated with acquiring data layers and some printed publications may be needed.		
	Estimate is:	\$ 500	

Fiscal Note: This account is funded through development district revenue (see revenue account R0498).

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

7510 - TOWN CLERK SERVICES

MISSION:

The mission of the Town Clerk's Office is to accurately maintain town records including vital records, council records, and licenses, to conduct elections and voter registration processes with professionalism in accordance with Maine Law, the Town Charter and Municipal Ordinances, to provide for the safety of the general public through animal control regulations and licensing, and to provide information to both Town Officials and the general public in a friendly and competent manner.

VISION:

State statutes, the town's charter and ordinances govern Town Clerk's Office. The Clerk and staff strive to keep up on everything, to give the public the best and most accurate service possible, and treat everyone fairly and with respect, integrity, and professionalism.

VALUES:

We show compassion and courtesy to everyone, and knowledge is the first and foremost service where we specialize. We take responsibility very seriously and we hope the public gives us the same courtesy they receive.

TOWN CLERK SERVICES:

Voter Registration	Birth, Marriage & Death Records	Concealed Weapon Apps.	Auto Registrations
Supervise All Elections	Business Licenses	Notary/Dedimus Service	Boat/ATV/Snowmobiles
Issue Marriage Licenses	Dog Licenses	Hunting/Fishing Licenses	Tax Payments
Council Meetings/Minutes	Administer Oaths	Ethics Disclosure Filings	

SUCCESS:

Success is willing to learn, grow, and change with ever-changing job requirements; the Clerk's Office does that. Staff has cross-trained with Auto Registration/Tax Collection a few years ago when staff was reduced due to budget cuts. This has proven very effective in reducing wait times for citizens. At certain times of the week/ month/year, there are still lines but the office does its best to have the wait be no more than a few minutes. This office is responsible for so many different transactions it is most important to have staff keep abreast of all changes by learning new programs and attending classes.

MEASUREMENT:

The Clerk's Office keeps track of all types of business licenses that are renewed on a yearly basis in order to keep them current with the state laws and the town's ordinances.

Six different license reminders are mailed out to ninety-six business owners by mail, one month before their current license expires. They come in to process their application, pay their fee and then they go to Council for approval.

Many of the services provided in the Clerk's Office require monthly reporting with state agencies along with balancing to the penny on our reports. Once a week a quick check and balance is done on Inland Fisheries, Animal Welfare, Concealed Weapons and Vital Statistics accounts to make sure they match actual sales. These agencies send year-end reports showing that the accounts have balanced for the year.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

7510 - TOWN CLERK SERVICES

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	105,074	101,528	52,519	107,629	107,629	
41020	Overtime Compensation	-	1,200	2,835	-	-	
41030	Part-time Compensation	31,277	59,980	26,109	56,227	56,227	
42030	Professional Services	4,018	6,270	3,810	6,270	6,270	
42040	Print Services	3,919	5,000	3,954	4,000	4,000	
42050	Equipment Maintenance	1,754	900	-	900	900	
42060	Telephone	1,069	1,300	570	1,300	1,300	
42070	Advertising	3,330	3,300	2,383	3,300	3,300	
42080	Postage	1,494	2,000	1,834	1,100	1,100	
42090	Training/Conferences	170	750	-	750	750	
42100	Travel/Meals	1,571	2,440	301	2,200	2,200	
42110	Memberships	110	140	75	175	175	
43010	Supplies & Materials	2,599	3,000	1,507	3,000	3,000	
43030	Books, Maps & Publications	2,104	2,500	-	2,500	2,500	
		158,489	190,308	95,896	189,351	189,351	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

7510 - TOWN CLERK SERVICES

ACCOUNT DETAIL

- 41010 Annual salaries and wages for positions as authorized:
- Town Clerk (1.0 FTE)
 - Deputy Clerk (1.0 FTE)
 - Total current authorized positions (2.0 FTE)
- 41020 **This line should only be needed for the years there is a Presidential or Gubernatorial election.**
- 41030 Part-time Compensation
- Deputy Clerk (0.6 FTE)
 - Deputy Clerk (0.6 FTE)
- 42030 Programming memory sticks for elections, leasing two (2) extra voting machines, memory sticks, ballot bins yearly and paying Police Officers to be inside the high school during June elections when school is in session and for crowd control on large November elections, i.e. Presidential and Gubernatorial and off-years for November elections when school is in session.
- 42040 Printing ballots, voter registration cards, business cards, and dog notices.
- 42050 Maintenance and support on typewriters and voting machines.
- 42060 Telephone service
- 42070 Legal ads in the Portland Press Herald and non-legal ads & notices in the local Windham papers.
- 42080 Mailing absentee ballots, dog notices, birth & marriage letters, and voter registration notices, etc.
- 42090 Annual attendance for the Clerk and one Deputy to attend the Elections Conference for Title 21-A. Also for the Clerk & Deputies to attend Title 30-A classes, Clerk's Networking Day, educational sessions on vital records so to stay current as the laws change and to keep our certifications up to date.
- 42100 Food for election workers, absentee voting mileage, and meetings the Clerk & Deputy Clerk attends.
- 42110 Memberships to CCMCA, MTCCA, & NEACTC for the Clerk and two Deputy Clerks.
- 43010 This account is for all typical office supplies.
- 43030 Restoration and binding of old birth, death, marriage books, and other town records, as well as fireproof storage of the records. The goal is to restore one to two books a year. This line also pays for binding the yearly book of Town Council Minutes, and buying any manuals that we need. There are several vital record books in the vault remaining to be restored, along with four very large town meeting books from the 1970's. The quoted price range to have those four books restored is \$1,631 to \$4,850 each; those figures depend on the size and condition of the books.

MISSION GAPS:

The room used to store election equipment is much too small and cannot fit all of the equipment. The ballot machines currently have to be stored in the Clerk's personal office, as they need to be stored under lock and key by the Town Clerk, and there is no other secure space available.

The fire proof, walk-in vault in the basement has surpassed its capacity. There is no more room in there to store anymore books or records of any kind. I have purchased several fireproof file drawers to hold the most recent birth, marriage and

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

7510 - TOWN CLERK SERVICES

death records which are kept in the Clerk's Office. I had to purchase another fire proof cabinet this year.

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

8110 – SOCIAL SERVICES

MISSION:

It is the mission of Social Services to improve the quality of life for people in need who reside in the Town of Windham, by connecting those people with the resources made available by the Town, the state and the federal government, and other agencies in accordance with applicable laws and regulations.

"People in need" are defined to include those people who qualify for financial or other assistance according to regulations issued by the Town, the state and the federal government. As authorized by the Town, Social Services may offer additional services to enhance the quality of life for children, families and seniors.

SUCCESS:

Success is achieved through:

- Delivery of vouchers for housing, winter emergency fuel, or electrical assistance to those who qualify for it, under applicable law;
- Administration of the Windham Food Pantry and Clothes Closet;
- Coordination with other providers of social services, such as the Good Shepherd Mobile pantry, Opportunity Alliance, and Neighbors Helping Neighbors;
- Coordination with government and community based agencies that offer resources to strengthen individuals and families and promote economic self-sufficiency, such as Project Feed, USDA, DHHS Emergency Funds, Aspire Program; and
- Out-reach to members of the community, local businesses and NGO's to support these efforts with their time and their donations.

MEASUREMENT:

Measures of success include:

- People in need are counseled and provided information and referrals regarding local, regional, state and federal social service programs;
- People in need, that qualify for General Assistance under the Ordinance, receive temporary assistance for basic needs no more than every 30 days;
- Support of the Food Pantry/Clothes Closet is demonstrated through an increased number of volunteers, volunteer hours, and donations; and
- The annual audit demonstrates compliance with state regulations.

The Strategic Plan identifies "aging" as one of the major issues faced by the community. In Windham, when older adults age out of the workforce and retire, the majority relies exclusively on Social Security; and are living at or below the federal poverty level. As such, an increased number of older adults ("seniors") are seeking assistance and finding it necessary to frequent the Food Pantry on a weekly basis. The Pantry has made great strides in helping to provide for the senior population and their needs. Outreach to the community has resulted in both an increase in donations and an increase in the number volunteers. However, there is still one common barrier for this group. As they age in place, many of them no longer drive or have friends or family that can provide transportation to the Pantry. It is important for these seniors to get out; enjoy a "shopping" experience; and to socialize with other seniors.

As it is the mission of Social Services to connect people in need with the resources made available by the Town, as such we are proposing the purchase of a shared 16 passenger bus to be used by the Food Pantry and the Parks and Recreation Department¹. This bus would be used to transport seniors to the Pantry on a regular basis; pick up donated food when Building Maintenance staff are unavailable; and serve as a "food mobile" during inclement weather. The only impact to the FY 17-18 budget would be the cost for fuel. The

¹ With the expansion of programming provided by the Department of Parks and Recreation, there is an increased need for additional transportation – especially for the senior population.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

8110 - SOCIAL SERVICES

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
41010	Compensation	91,235	93,039	45,929	96,747	96,747	
42030	Professional Services	-	-	-	-	-	
42060	Telephone	494	700	176	700	700	
42080	Postage	69	200	72	200	200	
42090	Training/Conferences	260	375	-	375	375	
42100	Travel/Meals	285	350	-	350	350	
42110	Memberships	50	200	90	120	120	
43010	Supplies & Materials	1,000	1,000	-	500	500	
43090	General Assistance	5,412	40,000	4,960	40,000	40,000	
43100	User Fee Offset	8,598	10,000	-	10,000	10,000	
43140	Gas Products				500	500	
		107,402	145,864	51,226	149,492	149,492	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

8110 – SOCIAL SERVICES

Food Pantry has put aside funds to cover the cost of the van (approximately \$60K) with more than enough in reserve to continue to provide for the community.

ACCOUNT DETAIL

41010	Annual Salaries and wages for positions as authorized: General Assistance Administrator (1.0 FTE) Social Services Administrative Assistant (0.8 FTE) Total current authorized positions (1.8 FTE)
42060	Telephone and cellular charges and reimbursements.
42080	Portion of postage costs assigned to offices in the Social Services Resource Center.
42090	Includes training programs, attendance at welfare directors' meetings. MWDA Spring Conference Advanced GA Training
42100	Expenses for business and attendance at training programs, association conferences.
42110	Memberships Maine Welfare Directors Association Good Shepherd Food Pantry
43010	Operating supplies, paper goods, etc.
43090	Direct general assistance expenses, reimbursed at 70% from the State of Maine (see revenue account R0482). [Funding level will remain consistent with FY17 budgeted amount.]
43100	Assistance for attendance at Parks & Recreation summer day camp.
43140	Gas products (fuel for the proposed 16 passenger bus)

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

8120 - SOCIAL SERVICE AGENCY FUNDING

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
44070	Contributions to Agencies	23,050	22,800	22,050	22,675	22,675	
		23,050	22,800	22,050	22,675	22,675	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

8120 – SOCIAL SERVICE AGENCY FUNDING

ACCOUNT DETAIL

44070 Includes funding for the following agencies:

	2016-2017	2017-2018	2017-2018	2017-2018	2017-2018
	Approved	Requested	Committee	TM	Approved
American Red Cross	0	275	*		
Center for Therapeutic Recreation	150	200	150	150	
Community Health and Counseling Service (CHCS)	0	125	*		
Day One	1,000	0	0		
Family Crisis Services	1,000	1,200	1000	1000	
Food & Fellowship, Inc. (Monday Meals) #	1,000	1,000	1000	1000	
Lake Region Senior Service, Inc.	500	575	575	575	
Maine Behavioral Healthcare (TIP)	1,500	1,800	1800	1800	
Maine Health Care at Home	500	1,000	500	500	
Regional Transportation Program	500	750	500	500	
Sexual Assault Response Services	1,000	2,000	1500	1500	
Southern ME. Area Agency on Aging	4,000	5,000	4000	4000	
The Lifeflight Foundation	250	2,000	250	250	
The Opportunity Alliance	6,800	6,800	6800	6800	
VNA Home Health Care	500	500	500	500	
Windham Food Pantry #	0	0	0	0	
Windham Medical Loan Closet #	600	600	600	600	
Windham Neighbors Helping Neighbors #	3,000	3,000	3000	3000	
Woodfords Family Services	500	500	500	500	
Total	22,800	27,325	22,675	22,675	

- # Windham based services
 * No show (request denied)

As in the past the committee does not recommend organizations (*) that do not show up for their scheduled appointments.

The Human Services Advisory Committee is submitting a budget that it feels should be funded. A lot of consideration went into each and every one of these agencies, and we found that each was deserving of financial support from the town. There are many families and individuals in the town who use at least one if not more of these services.

If the Council feel the need to reduce our recommended submission, the committee request that none of the Windham based agencies be affected.

Thank you for considering the committee's recommendations,
 The Human Services Advisory Committee.

TOWN of WINDHAM

FY2017-2018 MUNICIPAL BUDGET

CAPITAL PLAN SUMMARY

Of all the accounts that make up the Capital Outlay & Fixed Charges portion of the budget all but one of the accounts (9170, Sewer) comprise the town's capital improvement program:

- 9110, Capital Equipment Replacement,
- 9120, Road Improvements,
- 9130, Buildings & Facilities Improvements (except for transfers to TIF funds),
- 9140, Land & Facilities Improvements, and
- 9510, Debt Service.

On the plan summary spreadsheet that follows, only the figures for fiscal 2018 will appear in the manager's budget proposal. The remaining years are based on multi-year funding plans incorporated into the budget (9110 and 9130), plans adopted by the Council (the 2013 recreation capital facilities investment plan), and/or reports on which the town relies for guidance (the pavement condition rating survey, property condition assessment, and the space needs analysis and facilities master plan).

The recreation capital facilities investment plan is attached for account 9140. In fiscal 2015 the total for the remaining nine years of the plan was annualized in the summary spreadsheet instead of following the year to year fluctuations. That amount was reduced to \$50,000 for fiscal 2016 and 2017, and remains the same for 2018, for continued development of Lippman Park, and \$25,000 for design and capital improvements to the skate park, and is to be funded through recreation impact fees.

The plan summary spreadsheet also projects funding, costs, and funding needs from 2018 through 2027. This should be regarded as an indicator of the magnitude of investment, and the choices that will have to be made, to meet some of the town's most pressing needs. Over the next ten years, not including items such as a community center or wastewater collection and disposal in the 21st Century Downtown area, even allowing for increases in some areas of annual capital spending, the plan falls \$23,000,000 short.

As this budget was being prepared for submission to the Council we learned that the town's application for PACTS funding in support of the 21st Century Downtown plan, for improvements to the transportation corridor, was not successful. Though the town will have other opportunities to apply, I urge the Council to consider adding \$250,000 to the budget in FY 2018 and committing to another \$250,000 in FY 2019 to pay for final engineering of the road, sidewalk, signal, intersection, and other improvements. Doing so would strengthen the town's application next time around, better position the town for any infrastructure funding that may come from Washington, and make a down payment on one of the four pillars of the upcoming comprehensive master plan, "Creating a North Windham to be proud of." This level of commitment also will help set the stage for the infrastructure and facilities investments the community will be called on to make in the coming years, after too many years of too little spending to meet the needs of a town that has been, and continues to be, one of southern Maine's fastest growing.

TOWN of WINDHAM

CAPITAL PLAN SUMMARY 2015-2027

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
FUNDED (or projected for years after FY 2018)													
Capital Equipment Replacement	625,000	625,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000
Road Improvements	750,000	1,080,000	850,000	1,000,000	1,150,000	1,300,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Buildings & Grounds Improvements (does not include TIF pass-through)	150,000	200,000	413,927	300,000	200,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Land & Facilities Improvements	-	50,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Debt Service	205,125	200,625	236,500	313,886	307,073	295,601	288,375	280,658	272,807	264,101	113,896	112,203	110,393
Total Funded	1,730,125	2,155,625	2,300,427	2,413,886	2,457,073	2,645,601	2,838,375	2,830,658	2,822,807	2,814,101	2,663,896	2,662,203	2,660,393
PLANNED (or projected for years after FY 2018)													
Capital Equipment Replacement													
Annual Replacement	575,000	625,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000
Road Improvements (see Capital Road Improvement Plan for FY 2018 through FY 2027)													
Local Roads	1,000,000	1,000,000	850,000	2,449,854	3,037,521	3,336,345	3,006,220	3,015,785	3,029,551	3,039,524	3,052,410	3,061,047	3,066,875
State Roads	700,000	700,000	850,000										
WBR/Anglers/302 (net of 50% offset from TIF)			150,000										
North Route 302	750,000												
Other 21st Century Downtown	18,000,000	80,000											
2003 Road Bonds	3,000,000	200,625	196,500										
Other Local Roads	9,000,000												
Total	1,905,125	1,280,625	1,046,500	2,449,854	3,037,521	3,336,345	3,006,220	3,015,785	3,029,551	3,039,524	3,052,410	3,061,047	3,066,875
Building Improvements													
Annual Improvements	321,750	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Long-term Improvements													
Estimated Cost													
PL Space Reconfiguration Design	10,300												
PL Space Reconfiguration Design Funding (CF)	(10,300)												
PL Space Reconfiguration (Option A)	350,000			350,000									
PL Option A Offsetting Revenue	(200,000)		100,000	(200,000)									
PW Preliminary Design	59,500	59,500											
PW Preliminary Design Offset (9910)	(59,500)	(59,500)											
PS Preliminary Design	25,000			25,000									
Comm Ctr Preliminary Design	15,000			15,000									
SWFS Design/Construction Documents	50,000	50,000											
NWFS Preliminary Design	35,000												
PW Facility (Option B w/RSU)	8,500,000				*	647,417	689,775	685,738	680,213	672,775	663,425	652,588	640,688
PS/Comm Ctr (Option E/Option E)	3,000,000							*	228,500	243,450	242,025	240,075	237,450
EWFS Option A	75,000					75,000							
SWFS/NWFS Option B w/Gorham/Option D(C))	3,040,000												
SWFS Acq/Reno @ MCLH	1,668,000		200,443	124,868	123,984	123,000	121,916	120,723	119,385	117,880	116,216	114,418	114,418
NWFS Relocation	?												
Community Center	?												
Total	321,750	200,000	450,443	464,868	273,984	995,417	961,691	956,461	1,178,098	1,184,105	1,171,666	1,157,081	1,142,556
Land & Facilities Improvements													
Parks, Fields, & Facilities	325,000	50,000	75,000	75,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000
Impact Fee Offset		(50,000)	(75,000)	(75,000)									
Wastewater													
21st Century Downtown	?												
Total Planned	3,126,875	2,155,625	2,296,943	3,714,722	4,361,505	5,381,762	5,017,911	5,022,245	5,257,649	5,273,629	5,274,076	5,268,127	5,259,431
Net Surplus/(Deficit)	(1,396,750)	-	3,484	(1,300,836)	(1,904,432)	(2,736,160)	(2,179,535)	(2,191,587)	(2,434,842)	(2,459,527)	(2,610,180)	(2,605,924)	(2,599,038)
Cumulative Surplus/(Deficit)				(1,300,836)	(3,205,268)	(5,941,428)	(8,120,964)	(10,312,551)	(12,747,393)	(15,206,920)	(17,817,100)	(20,423,025)	(23,022,062)
Funded	55%	100%	100%	65%	56%	49%	57%	56%	54%	53%	51%	51%	51%
Tax Rate Impact (Taxable value fixed at \$1.8b)	0.78	-	(0.00)	0.72	1.06	1.52	1.21	1.22	1.35	1.37	1.45	1.45	1.44

TOWN of WINDHAM

FY2017-2018 MUNICIPAL BUDGET

9110 – CAPITAL EQUIPMENT REPLACEMENT

This account funds the town's capital equipment replacement plan. By planning for the acquisition and replacement of capital equipment over a multi-year cycle, the town is able to manage the amount of annual spending without spikes or troughs in the budget from year to year. The plan includes capital equipment – vehicles, mobile equipment, computers and other technology, and office and other equipment – based on the current mission of the various departments and offices, and current estimated prices. The plan is updated annually to reflect adjustments in both mission and pricing, and uses a combination of pay-as-you-go (i.e. cash) and lease-purchase financing.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

9110 - EQUIPMENT REPLACEMENT

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
44190	Capital Equipment	958,775	725,000	480,894	825,000	725,000	
		958,775	725,000	480,894	825,000	725,000	-

Town of Windham, Maine
Capital Improvement Plan
FY 18 thru FY 27

SOURCES AND USES OF FUNDS

Source		FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Capital Equipment Replacement Fund											
Beginning Balance		136,117	115,883	99,931	150,861	250,050	167,733	250,499	357,316	445,932	48,961
<u>Revenues and Other Fund Sources</u>											
<i>Revenue</i>											
General Fund		725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000
	<i>Total</i>	725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000
Total Revenues and Other Fund Sources		725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000
Total Funds Available		861,117	840,883	824,931	875,861	975,050	892,733	975,499	1,082,316	1,170,932	773,961
<u>Expenditures and Uses</u>											
<i>Capital Projects & Equipment</i>											
<u>Code Enforcement (CE)</u>											
Code Enforcement Vehicle Replacement	CE-2019-001	0	(53,000)	0	0	0	0	0	0	0	0
Code Enforcement Vehicle Replacement	CE-2026-001	0	0	0	0	0	0	0	0	(79,500)	0
	<i>Total</i>	0	(53,000)	0	0	0	0	0	0	(79,500)	0
<u>Fire-Rescue (FR)</u>											
Engine 6	FR-2015-001	(84,250)	(84,250)	(84,250)	(84,250)	(84,250)	0	0	0	0	0
Cardiac Monitors	FR-2015-003	(23,934)	0	0	0	0	0	0	0	0	0
Car 1	FR-2017-004	(35,000)	0	0	0	0	0	0	0	0	0
Rescue 1	FR-2018-001	0	(40,425)	(40,425)	(40,425)	(40,425)	(40,425)	0	0	0	0
Rescue 2	FR-2018-002	0	(40,425)	(40,425)	(40,425)	(40,425)	(40,425)	0	0	0	0
Tower 3	FR-2021-001	0	0	0	0	(185,000)	(185,000)	(185,000)	(185,000)	(185,000)	0
Engine 5	FR-2025-001	0	0	0	0	0	0	0	0	(92,400)	(92,400)

Source		FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Capital Equipment Replacement Fund											
Engine 7	FR-2025-002	0	0	0	0	0	0	0	0	(86,650)	(86,650)
Ladder 4	FR-2025-003	0	0	0	0	0	0	0	0	(109,800)	(109,800)
Squad 1	FR-2025-004	0	0	0	0	0	0	0	0	(69,300)	(69,300)
Unit 9	FR-2025-005	0	0	0	0	0	0	0	(30,000)	0	0
Cardiac Monitors	FR-2025-006	0	0	0	0	0	0	0	0	(36,000)	(36,000)
Car 1	FR-2025-007	0	0	0	0	0	0	0	(35,000)	0	0
Rescue 1	FR-2025-008	0	0	0	0	0	0	0	0	(40,425)	(40,425)
Rescue 2	FR-2025-009	0	0	0	0	0	0	0	0	(40,425)	(40,425)
Car 4	FR-2026-001	0	0	0	0	0	(35,000)	0	0	0	0
Third Rescue Gear	FR-2027-001	0	0	0	0	0	0	0	0	0	(32,900)
Gear Extractor for SWFS	FR-2027-002	0	0	0	0	0	0	0	0	0	(13,335)
Tank 5	FR-2030-001	0	0	0	0	0	0	0	0	(80,900)	0
<i>Total</i>		(143,184)	(165,100)	(165,100)	(165,100)	(350,100)	(300,850)	(185,000)	(250,000)	(740,900)	(521,235)
<u>Information Services (IS)</u>											
Data Center, Backup System, Exchange Licensing	IS-2017-002	(37,815)	(37,815)	(37,815)	0	0	0	0	0	0	0
Phone System, Security Cameras, MDT Replacements	IS-2018-001	0	(47,725)	(47,725)	(47,725)	0	0	0	0	0	0
IT Client/Laptop Replacements/Upgrades	IS-2018-002	(56,000)	0	0	0	0	0	0	0	0	0
IT Client/Laptop Replacements/Upgrades	IS-2019-001	0	(35,000)	0	0	0	0	0	0	0	0
IT Client/Laptop Replacements/Upgrades	IS-2020-001	0	0	(20,000)	0	0	0	0	0	0	0
IT Client/Laptop Replacements/Upgrades	IS-2021-001	0	0	0	(20,000)	0	0	0	0	0	0
IT Client/Laptop Replacements/Upgrades	IS-2022-001	0	0	0	0	(20,000)	0	0	0	0	0
IT Client/Laptop Replacements/Upgrades	IS-2023-001	0	0	0	0	0	(20,000)	0	0	0	0
Phone System, Security Cameras, MDT Replacements	IS-2025-001	0	0	0	0	0	0	0	0	(47,725)	(47,725)
<i>Total</i>		(93,815)	(120,540)	(105,540)	(67,725)	(20,000)	(20,000)	0	0	(47,725)	(47,725)
<u>Police (PD)</u>											
Crime Lab	PD-2009-002	(10,034)	(10,034)	(10,034)	(8,579)	(8,579)	(8,579)	(8,579)	(8,579)	(8,579)	(8,579)
Unmarked Vehicle	PD-2017-002	(26,500)	0	0	0	0	0	0	0	0	0
ACO Truck Replacement	PD-2017-004	0	(26,000)	0	0	0	0	0	0	0	0
Cruiser Replacements	PD-2018-001	(91,800)	0	0	0	0	0	0	0	0	0

Source		FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Capital Equipment Replacement Fund											
Cruiser Replacements	PD-2019-001	0	(91,800)	0	0	0	0	0	0	0	0
Cruiser Video Systems	PD-2019-002	0	0	(16,618)	(16,618)	(16,618)	0	0	0	0	0
Cruiser Replacements	PD-2020-001	0	0	(91,800)	0	0	0	0	0	0	0
Cruiser Replacements	PD-2021-001	0	0	0	(91,800)	0	0	0	0	0	0
Cruiser Replacements	PD-2022-001	0	0	0	0	(91,800)	0	0	0	0	0
Cruiser Replacements	PD-2023-001	0	0	0	0	0	(91,800)	0	0	0	0
Unmarked Vehicle	PD-2023-002	0	0	0	0	0	(26,500)	0	0	0	0
Cruiser Replacements	PD-2024-001	0	0	0	0	0	0	(91,800)	0	0	0
Motorcycle Replacement	PD-2024-002	0	0	0	0	0	0	(15,273)	0	0	0
Cruiser Replacements	PD-2025-001	0	0	0	0	0	0	0	(91,800)	0	0
<i>Total</i>		(128,334)	(127,834)	(118,452)	(116,997)	(116,997)	(126,879)	(115,652)	(100,379)	(8,579)	(8,579)
Public Works (PW)											
Truck 02	PW-2011-001	(32,681)	0	0	0	0	0	0	0	0	0
Truck 03	PW-2011-002	(32,681)	0	0	0	0	0	0	0	0	0
Truck 08	PW-2013-001	(32,682)	0	0	0	0	0	0	0	0	0
Truck 09	PW-2014-001	(56,923)	0	0	0	0	0	0	0	0	0
Loader 27	PW-2014-002	(48,725)	(48,725)	(48,725)	(48,725)	0	0	0	0	0	0
Truck 10	PW-2016-001	(35,515)	(35,515)	(35,515)	(35,515)	(35,515)	0	0	0	0	0
Truck 11	PW-2016-002	(36,544)	(36,544)	(36,544)	(36,544)	0	0	0	0	0	0
Truck 05	PW-2017-001	0	(36,544)	(36,544)	(36,544)	(36,544)	(36,544)	0	0	0	0
Solar Message Boards	PW-2017-003	(36,000)	0	0	0	0	0	0	0	0	0
Loader 25	PW-2018-001	0	0	0	(48,725)	(48,725)	(48,725)	(48,725)	(48,725)	0	0
Stormwater Pickup 1/2T	PW-2018-002	0	(15,000)	0	0	0	0	0	0	0	0
Buildings & Grounds Utility Van	PW-2018-003	0	(34,000)	0	0	0	0	0	0	0	0
Grader 26	PW-2020-001	0	0	0	(57,750)	(57,750)	(57,750)	(57,750)	(57,750)	0	0
Pickup 96	PW-2020-002	0	0	(40,000)	0	0	0	0	0	0	0
Mower	PW-2020-003	0	0	(9,500)	0	0	0	0	0	0	0
Pickup 97	PW-2020-004	0	0	(40,000)	0	0	0	0	0	0	0
Truck 12	PW-2021-001	0	0	0	(12,186)	(12,186)	(12,186)	(12,186)	(12,186)	0	0
Truck 01	PW-2022-001	0	0	0	0	0	(39,300)	(39,300)	(39,300)	(39,300)	(39,300)
Mower	PW-2022-002	0	0	0	0	(9,500)	0	0	0	0	0

Source		FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Capital Equipment Replacement Fund											
Pickup 81	PW-2022-003	0	0	0	0	(40,000)	0	0	0	0	0
Pickup 99	PW-2022-004	0	0	0	0	(40,000)	0	0	0	0	0
Pickup 84	PW-2022-005	0	0	0	0	(40,000)	0	0	0	0	0
Truck 02	PW-2023-001	0	0	0	0	0	0	(32,681)	(32,681)	(32,681)	(32,681)
Truck 03	PW-2023-002	0	0	0	0	0	0	(32,681)	(32,681)	(32,681)	(32,681)
Truck 08	PW-2023-003	0	0	0	0	0	0	(32,682)	(32,682)	(32,682)	(32,682)
Pickups	PW-2024-001	0	0	0	0	0	0	(61,526)	0	0	0
Truck 09	PW-2025-001	0	0	0	0	0	0	0	0	(56,923)	(56,923)
Flatbed Trailer	PW-2026-001	0	0	0	0	0	0	0	0	(15,000)	0
Truck 11	PW-2026-002	0	0	0	0	0	0	0	0	0	(36,544)
Reversible Compactor	PW-2026-003	0	0	0	0	0	0	0	0	(6,000)	0
Roller	PW-2027-001	0	0	0	0	0	0	0	0	0	(12,000)
Truck 10	PW-2027-002	0	0	0	0	0	0	0	0	0	0
Bale Chopper	PW-2027-003	0	0	0	0	0	0	0	0	0	(8,000)
<i>Total</i>		(311,751)	(206,328)	(246,828)	(275,989)	(320,220)	(194,505)	(317,531)	(256,005)	(215,267)	(250,811)
Town Mgr/Finance (TM)											
Financial System Upgrade/Replacement	TM-2009-001	(38,150)	(38,150)	(38,150)	0	0	0	0	0	0	0
Multifunction Device Replacements	TM-2018-001	(30,000)	0	0	0	0	0	0	0	0	0
Multifunction Device Replacements	TM-2019-001	0	(30,000)	0	0	0	0	0	0	0	0
Multifunction Device Replacements	TM-2025-001	0	0	0	0	0	0	0	(30,000)	0	0
Multifunction Device Replacements	TM-2026-001	0	0	0	0	0	0	0	0	(30,000)	0
<i>Total</i>		(68,150)	(68,150)	(38,150)	0	0	0	0	(30,000)	(30,000)	0
Total Expenditures and Uses		(745,234)	(740,952)	(674,070)	(625,811)	(807,317)	(642,234)	(618,183)	(636,384)	(1,121,971)	(828,350)
Change in Fund Balance		(20,234)	(15,952)	50,930	99,189	(82,317)	82,766	106,817	88,616	(396,971)	(103,350)
Ending Balance		115,883	99,931	150,861	250,050	167,733	250,499	357,316	445,932	48,961	(54,389)

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Code Enforcement (CE)

Contact Town Manager

Project # CE-2019-001

Type Equipment

Project Name Code Enforcement Vehicle Replacement

Useful Life 7 years

Category Vehicles

Priority 3 Important

Status Active

Total Project Cost: \$53,000

Description

Replacement of code enforcement vehicles. Originally reassigned retired police cruisers, code enforcement vehicles were replaced with Jeep Cherokees, subsequently replaced by Jeep Patriots in 2012.

Project based on purchase of three new Ford C-Max plug-in hybrids. (updated 3/29/2017)

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings		53,000				53,000
Total		53,000				53,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund		53,000				53,000
Total		53,000				53,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Code Enforcement (CE)

Contact Town Manager

Type Equipment

Useful Life 7 years

Category Vehicles

Priority 3 Important

Status Active

Project # CE-2026-001

Project Name Code Enforcement Vehicle Replacement

Total Project Cost: \$79,500

Description

Replacement of code enforcement vehicles. Originally reassigned retired police cruisers, code enforcement vehicles were replaced with Jeep Cherokees, subsequently replaced by Jeep Patriots in 2012.

Project based on purchase of three new Ford C-Max plug-in hybrids. (updated 3/29/2017)

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Equip/Vehicles/Furnishings				79,500		79,500
Total				79,500		79,500

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund				79,500		79,500
Total				79,500		79,500

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 20 years

Category Vehicles

Priority 3 Important

Status Active

Project # FR-2015-001

Project Name Engine 6

Total Project Cost: \$465,029

Description

Replacement of 1995 Ferrara pumper designated as Engine 6. Purchased at a total price of \$429,548 financed by tax exempt municipal lease purchase at 3% over five years (see UPDATE 20150330 below). Current Engine 6 is intended to replace Engine 1 (1981 Mack) when replacement is purchased.

UPDATE 20150330: Purchase process will begin in FY 2016, with delivery expected in early FY 2017, and payments to begin FY 2018.

UPDATE 20160330: Purchase authorized in FY 2016, down payment made, but cannot be financed due to the 60 day reimbursement window for tax-exempt municipal lease-purchase proceeds. Balance to be financed beginning in FY 2018.

Justification

Prior	Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
43,779	Equip/Vehicles/Furnishings	84,250	84,250	84,250	84,250	84,250	421,250
Total	Total	84,250	84,250	84,250	84,250	84,250	421,250

Prior	Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
43,779	Capital Equipment Replacement Fund	84,250	84,250	84,250	84,250	84,250	421,250
Total	Total	84,250	84,250	84,250	84,250	84,250	421,250

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 10 years

Category Equipment: Miscellaneous

Priority 1 Critical

Status Active

Project # FR-2015-003

Project Name Cardiac Monitors

Total Project Cost: \$71,802

Description

Replacement of cardiac monitors. Estimated at \$75,000 at 3% over three years in a municipal lease-purchase agreement.

Approved (order 14-308, 8/26/2014) at \$68,696.59. Lease-purchase combined for three years with PW-2014-001 at 2.25%. Monitors are 29.6% of the total payment amount.

Justification

Prior	Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
47,868	Equip/Vehicles/Furnishings	23,934					23,934
Total	Total	23,934					23,934

Prior	Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
47,868	Capital Equipment Replacement Fund	23,934					23,934
Total	Total	23,934					23,934

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 10 years

Category Vehicles

Priority 3 Important

Status Active

Project # FR-2017-004

Project Name Car 1

Total Project Cost: \$35,000

Description

Replacement of chief's vehicle with SUV, redeploy current pickup to utility and EMS response use at Central to reduce usage of Engine 7.
Requested for 2017, planned for 2018.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings	35,000					35,000
Total	35,000					35,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund	35,000					35,000
Total	35,000					35,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 7 years

Category Vehicles

Priority 1 Critical

Status Active

Total Project Cost: \$202,125

Project # FR-2018-001

Project Name Rescue 1

Description

Replacement of 2011 model Rescue 1.

Justification

Reached limit of unit's useful life before repair and maintenance costs become excessive and have adverse effects on reliability, patient and personnel safety.

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
Equip/Vehicles/Furnishings	0	40,425	40,425	40,425	40,425	161,700	40,425
Total	0	40,425	40,425	40,425	40,425	161,700	Total

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
Capital Equipment Replacement Fund	0	40,425	40,425	40,425	40,425	161,700	40,425
Total	0	40,425	40,425	40,425	40,425	161,700	Total

Budget Impact/Other

Operating and maintenance costs have not been estimated on a per-unit basis. Acquisition to be based on a five-year tax exempt municipal lease-purchase estimated at an annual rate of 5% on a principal cost of \$175,000

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 7 years

Category Vehicles

Priority 1 Critical

Status Active

Project # FR-2018-001

Project Name Rescue 1

Total Project Cost: \$202,125

Description

Replacement of 2011 model Rescue 1.

Justification

Reached limit of unit's useful life before repair and maintenance costs become excessive and have adverse effects on reliability, patient and personnel safety.

Prior	Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
161,700	Equip/Vehicles/Furnishings	40,425					40,425
Total	Total	40,425					40,425

Prior	Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
161,700	Capital Equipment Replacement Fund	40,425					40,425
Total	Total	40,425					40,425

Budget Impact/Other

Operating and maintenance costs have not been estimated on a per-unit basis. Acquisition to be based on a five-year tax exempt municipal lease-purchase estimated at an annual rate of 5% on a principal cost of \$175,000

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 7 years

Category Vehicles

Priority 1 Critical

Status Active

Project # FR-2018-002

Project Name Rescue 2

Total Project Cost: \$202,125

Description

Replacement of 2011 model Rescue 2.

Justification

Reached limit of unit's useful life before repair and maintenance costs become excessive and have adverse effects on reliability, patient and personnel safety.

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
Equip/Vehicles/Furnishings	0	40,425	40,425	40,425	40,425	161,700	40,425
Total	0	40,425	40,425	40,425	40,425	161,700	Total
Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
Capital Equipment Replacement Fund	0	40,425	40,425	40,425	40,425	161,700	40,425
Total	0	40,425	40,425	40,425	40,425	161,700	Total

Budget Impact/Other

Operating and maintenance costs have not been estimated on a per-unit basis. Acquisition to be based on a five-year tax exempt municipal lease-purchase estimated at an annual rate of 5% on a principal cost of \$175,000

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 7 years

Category Vehicles

Priority 1 Critical

Status Active

Project # FR-2018-002

Project Name Rescue 2

Total Project Cost: \$202,125

Description

Replacement of 2011 model Rescue 2.

Justification

Reached limit of unit's useful life before repair and maintenance costs become excessive and have adverse effects on reliability, patient and personnel safety.

Prior	Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
161,700	Equip/Vehicles/Furnishings	40,425					40,425
Total	Total	40,425					40,425

Prior	Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
161,700	Capital Equipment Replacement Fund	40,425					40,425
Total	Total	40,425					40,425

Budget Impact/Other

Operating and maintenance costs have not been estimated on a per-unit basis. Acquisition to be based on a five-year tax exempt municipal lease-purchase estimated at an annual rate of 5% on a principal cost of \$175,000

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 20 years

Category Vehicles

Priority 3 Important

Status Active

Project # FR-2021-001

Project Name Tower 3

Total Project Cost: \$925,000

Description

Replacement of 2001 Emergency One aerial/platform/pumper Tower 3 at an estimated cost of \$800,000 split 50/50 with the Town of Gorham over five years at 5%.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
Equip/Vehicles/Furnishings					185,000	185,000	740,000
Total					185,000	185,000	Total

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
Capital Equipment Replacement Fund					185,000	185,000	740,000
Total					185,000	185,000	Total

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 20 years

Category Vehicles

Priority 3 Important

Status Active

Project # FR-2021-001

Project Name Tower 3

Total Project Cost: \$925,000

Description

Replacement of 2001 Emergency One aerial/platform/pumper Tower 3 at an estimated cost of \$800,000 split 50/50 with the Town of Gorham over five years at 5%.

Justification

Prior	Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
185,000	Equip/Vehicles/Furnishings	185,000	185,000	185,000	185,000		740,000
Total	Total	185,000	185,000	185,000	185,000		740,000

Prior	Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
185,000	Capital Equipment Replacement Fund	185,000	185,000	185,000	185,000		740,000
Total	Total	185,000	185,000	185,000	185,000		740,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 25 years

Category Vehicles

Priority 2 Very Important

Status Active

Project # FR-2025-001

Project Name Engine 5

Total Project Cost: \$462,000

Description

Replacement of 1999 Ferrara pumper designated as Engine 5. Purchase estimated at a total price of \$400,000 financed by tax exempt municipal lease purchase at 5% over five years.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Equip/Vehicles/Furnishings			0	92,400	92,400	184,800	277,200
Total			0	92,400	92,400	184,800	Total

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Capital Equipment Replacement Fund			0	92,400	92,400	184,800	277,200
Total			0	92,400	92,400	184,800	Total

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 20 years

Category Vehicles

Priority 3 Important

Status Active

Project # FR-2025-002

Project Name Engine 7

Total Project Cost: \$433,250

Description

Replacement of 2004 Emergency One pumper, estimated at \$375,000 financed through municipal lease-purchase over five years at 5%.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Equip/Vehicles/Furnishings				86,650	86,650	173,300	259,950
Total				86,650	86,650	173,300	Total

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Capital Equipment Replacement Fund				86,650	86,650	173,300	259,950
Total				86,650	86,650	173,300	Total

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 20 years

Category Vehicles

Priority 3 Important

Status Active

Project # FR-2025-003

Project Name Ladder 4

Total Project Cost: \$549,000

Description

Replacement of 2003 Emergency One pumper/aerial (Quint) Ladder 4 at an estimated cost of \$475,000 financed through a municipal lease-purchase over five years at 5%.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Equip/Vehicles/Furnishings				109,800	109,800	219,600	329,400
Total				109,800	109,800	219,600	Total

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Capital Equipment Replacement Fund				109,800	109,800	219,600	329,400
Total				109,800	109,800	219,600	Total

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 25 years

Category Vehicles

Priority 3 Important

Status Active

Project # FR-2025-004

Project Name Squad 1

Total Project Cost: \$346,500

Description

Replacement of 2001 PL Custom heavy rescue Squad 1 at an estimated cost of \$300,000 financed through a municipal lease-purchase agreement over five years at 5%

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Equip/Vehicles/Furnishings				69,300	69,300	138,600	207,900
Total				69,300	69,300	138,600	Total

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Capital Equipment Replacement Fund				69,300	69,300	138,600	207,900
Total				69,300	69,300	138,600	Total

Budget Impact/Other

Capital Improvement Plan

FY 23 thru FY 27

Town of Windham, Maine

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 20 years

Category Vehicles

Priority 3 Important

Status Active

Project # FR-2025-005

Project Name Unit 9

Total Project Cost: \$30,000

Description

Replacement of 2006 Chevrolet utility pickup Unit 9 at an estimated cost of \$30,000.

Will be updated following replacement due to an insurance claim.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Equip/Vehicles/Furnishings			30,000			30,000
Total			30,000			30,000

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund			30,000			30,000
Total			30,000			30,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Fire-Rescue (FR)
Contact Fire Chief
Type Equipment
Useful Life 10 years
Category Equipment: Miscellaneous
Priority 1 Critical
Status Active

Project # FR-2025-006
Project Name Cardiac Monitors

Total Project Cost: \$108,000

Description

Replacement of cardiac monitors. Estimated at \$75,000 at 3% over three years in a municipal lease-purchase agreement.
Approved (order 14-308, 8/26/2014) at \$68,696.59. Lease-purchase combined for three years with PW-2014-001 at 2.25%. Monitors are 29.6% of the total payment amount.
Increased for three monitors for FY 2025 (3/29/2017)

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Equip/Vehicles/Furnishings			0	36,000	36,000	72,000	36,000
Total			0	36,000	36,000	72,000	Total

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Capital Equipment Replacement Fund			0	36,000	36,000	72,000	36,000
Total			0	36,000	36,000	72,000	Total

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 10 years

Category Vehicles

Priority 3 Important

Status Active

Project # FR-2025-007

Project Name Car 1

Total Project Cost: \$35,000

Description

Replacement of chief's vehicle with SUV, redeploy current pickup to utility and EMS response use at Central to reduce usage of Engine 7.
Requested for 2017, planned for 2018.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Equip/Vehicles/Furnishings			35,000			35,000
Total			35,000			35,000

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund			35,000			35,000
Total			35,000			35,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 7 years

Category Vehicles

Priority 1 Critical

Status Active

Project # FR-2025-008

Project Name Rescue 1

Total Project Cost: \$202,125

Description

Replacement of 2011 model Rescue 1.

Justification

Reached limit of unit's useful life before repair and maintenance costs become excessive and have adverse effects on reliability, patient and personnel safety.

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Equip/Vehicles/Furnishings			0	40,425	40,425	80,850	121,275
Total			0	40,425	40,425	80,850	Total

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Capital Equipment Replacement Fund			0	40,425	40,425	80,850	121,275
Total			0	40,425	40,425	80,850	Total

Budget Impact/Other

Operating and maintenance costs have not been estimated on a per-unit basis. Acquisition to be based on a five-year tax exempt municipal lease-purchase estimated at an annual rate of 5% on a principal cost of \$175,000

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 7 years

Category Vehicles

Priority 1 Critical

Status Active

Project # FR-2025-009

Project Name Rescue 2

Total Project Cost: \$202,125

Description

Replacement of 2011 model Rescue 2.

Justification

Reached limit of unit's useful life before repair and maintenance costs become excessive and have adverse effects on reliability, patient and personnel safety.

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Equip/Vehicles/Furnishings			0	40,425	40,425	80,850	121,275
Total			0	40,425	40,425	80,850	Total

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Capital Equipment Replacement Fund			0	40,425	40,425	80,850	121,275
Total			0	40,425	40,425	80,850	Total

Budget Impact/Other

Operating and maintenance costs have not been estimated on a per-unit basis. Acquisition to be based on a five-year tax exempt municipal lease-purchase estimated at an annual rate of 5% on a principal cost of \$175,000

Capital Improvement Plan

FY 23 thru FY 27

Town of Windham, Maine

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 7 years

Category Vehicles

Priority 3 Important

Status Active

Project # FR-2026-001

Project Name Car 4

Total Project Cost: \$35,000

Description

Replaced Car 4 with a 2007 retired police cruiser in FY2010. This project replaces Car 4 (or Car 1, which would then be reassigned as Car 4 for the full-time deputy chief) with an SUV body style 4WD or AWD for communications, resource management, and accountability functions as an on scene command post.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Equip/Vehicles/Furnishings	35,000					35,000
Total	35,000					35,000

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund	35,000					35,000
Total	35,000					35,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 10 years

Category Equipment: Miscellaneous

Priority 2 Very Important

Status Active

Project # FR-2027-001

Project Name Third Rescue Gear

Total Project Cost: \$32,900

Description

Equipment to supply a third rescue unit to improve medical call response capacity. Cardiac monitor, laptop computer, medical supplies.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Other					32,900	32,900
Total					32,900	32,900

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund					32,900	32,900
Total					32,900	32,900

Budget Impact/Other

Capital Improvement Plan

FY 23 thru FY 27

Town of Windham, Maine

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 10 years

Category Equipment: Miscellaneous

Priority 2 Very Important

Status Active

Project # FR-2027-002

Project Name Gear Extractor for SWFS

Total Project Cost: \$13,335

Description

Gear washer/extractor for new South Windham Fire Station

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Equip/Vehicles/Furnishings					13,335	13,335
Total					13,335	13,335

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund					13,335	13,335
Total					13,335	13,335

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Fire-Rescue (FR)

Contact Fire Chief

Type Equipment

Useful Life 25 years

Category Vehicles

Priority 3 Important

Status Active

Project # FR-2030-001

Project Name Tank 5

Total Project Cost: \$404,500

Description

Replacement of 2007 Emergency 1 tanker/pumper Tank 5 at an estimated cost of \$350,000 financed through a municipal lease-purchase agreement over five years at 5%.

Justification

Future

404,500

Total

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Capital Equipment Replacement Fund				80,900		80,900	323,600
Total				80,900		80,900	Total

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Information Services (IS)

Contact

Type Equipment

Useful Life 5 years

Category Information Infrastructure

Priority 1 Critical

Status Active

Project # IS-2017-002
Project Name Data Center, Backup System, Exchange Licensing

Total Project Cost: \$113,445

Description

Justification

Prior	Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
0	Equip/Vehicles/Furnishings	37,815	37,815	37,815			113,445
Total	Total	37,815	37,815	37,815			113,445

Prior	Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
0	Capital Equipment Replacement Fund	37,815	37,815	37,815			113,445
Total	Total	37,815	37,815	37,815			113,445

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Information Services (IS)

Contact IT Director

Type Equipment

Useful Life 7 years

Category Equipment: Computers

Priority 3 Important

Status Active

Project # IS-2018-001

Project Name Phone System, Security Cameras, MDT Replacements

Total Project Cost: \$143,175

Description

Replacement of organization-wide phone/voicemail/menu system, police MDTs (8 full units, two spares) at a total estimated cost of \$135,000.
 Finance for three years at 3% under a municipal lease purchase agreement.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings	0	47,725	47,725	47,725		143,175
Total	0	47,725	47,725	47,725		143,175

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund	0	47,725	47,725	47,725		143,175
Total	0	47,725	47,725	47,725		143,175

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Information Services (IS)

Contact IT Director

Type Equipment

Useful Life 3 years

Category Equipment: Computers

Priority 2 Very Important

Status Active

Project # IS-2018-002
Project Name IT Client/Laptop Replacements/Upgrades

Total Project Cost: \$56,000

Description

Periodic replacement of client desktops/laptops and associated hardware.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings	56,000					56,000
Total	56,000					56,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund	56,000					56,000
Total	56,000					56,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Information Services (IS)

Contact IT Director

Type Equipment

Useful Life 3 years

Category Equipment: Computers

Priority 2 Very Important

Status Active

Project # IS-2019-001

Project Name IT Client/Laptop Replacements/Upgrades

Total Project Cost: \$20,000

Description

Periodic replacement of client desktops/laptops and associated hardware.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings		20,000				20,000
Total		20,000				20,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund		35,000				35,000
Total		35,000				35,000

Budget Impact/Other

Capital Improvement Plan

FY 18 thru FY 22

Town of Windham, Maine

Department Information Services (IS)

Contact IT Director

Type Equipment

Useful Life 3 years

Category Equipment: Computers

Priority 2 Very Important

Status Active

Project # IS-2020-001

Project Name IT Client/Laptop Replacements/Upgrades

Total Project Cost: \$20,000

Description

Periodic replacement of client desktops/laptops and associated hardware.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings			20,000			20,000
Total			20,000			20,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund			20,000			20,000
Total			20,000			20,000

Budget Impact/Other

Capital Improvement Plan

FY 18 *thru* FY 22

Town of Windham, Maine

Department Information Services (IS)

Contact IT Director

Type Equipment

Useful Life 3 years

Category Equipment: Computers

Priority 2 Very Important

Status Active

Project # IS-2021-001

Project Name IT Client/Laptop Replacements/Upgrades

Total Project Cost: \$20,000

Description

Periodic replacement of client desktops/laptops and associated hardware.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings				20,000		20,000
Total				20,000		20,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund				20,000		20,000
Total				20,000		20,000

Budget Impact/Other

Capital Improvement Plan

FY 18 *thru* FY 22

Town of Windham, Maine

Department Information Services (IS)

Contact IT Director

Type Equipment

Useful Life 3 years

Category Equipment: Computers

Priority 2 Very Important

Status Active

Project # IS-2022-001

Project Name IT Client/Laptop Replacements/Upgrades

Total Project Cost: \$20,000

Description

Periodic replacement of client desktops/laptops and associated hardware.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings					20,000	20,000
Total					20,000	20,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund					20,000	20,000
Total					20,000	20,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Information Services (IS)

Contact IT Director

Type Equipment

Useful Life 3 years

Category Equipment: Computers

Priority 2 Very Important

Status Active

Project # IS-2023-001

Project Name IT Client/Laptop Replacements/Upgrades

Total Project Cost: \$20,000

Description

Periodic replacement of client desktops/laptops and associated hardware.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Equip/Vehicles/Furnishings	20,000					20,000
Total	20,000					20,000

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund	20,000					20,000
Total	20,000					20,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Information Services (IS)

Contact IT Director

Type Equipment

Useful Life 7 years

Category Equipment: Computers

Priority 3 Important

Status Active

Project # IS-2025-001

Project Name Phone System, Security Cameras, MDT Replacements

Total Project Cost: \$143,175

Description

Replacement of organization-wide phone/voicemail/menu system, police MDTs (8 full units, two spares) at a total estimated cost of \$135,000.
 Finance for three years at 3% under a municipal lease purchase agreement.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Equip/Vehicles/Furnishings			0	47,725	47,725	95,450	47,725
Total			0	47,725	47,725	95,450	Total

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Capital Equipment Replacement Fund			0	47,725	47,725	95,450	47,725
Total			0	47,725	47,725	95,450	Total

Budget Impact/Other

Capital Improvement Plan

FY 18 thru FY 22

Town of Windham, Maine

Department Police (PD)

Contact Police Chief

Type Improvement

Useful Life 20 years

Category Buildings & Improvements

Priority 2 Very Important

Status Active

Project # PD-2009-002

Project Name Crime Lab

Total Project Cost: \$188,801

Description

Annual payment for participation in Metro Region Crime Lab at Portland PD. Initial payment of \$2,671 in FY2010 (by December 31, 2009), \$8,579 per year for twenty years (2011 - 2030) for facility costs, \$1,455 per year for ten years (2011 - 2020) for equipment costs. Windham's share based on

Justification

Windham's share of regional cost for development of the crime lab.

Prior	Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
72,909	Other	10,034	10,034	10,034	8,579	8,579	47,260	68,632
Total	Total	10,034	10,034	10,034	8,579	8,579	47,260	Total

Prior	Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
72,909	Capital Equipment Replacement Fund	10,034	10,034	10,034	8,579	8,579	47,260	68,632
Total	Total	10,034	10,034	10,034	8,579	8,579	47,260	Total

Budget Impact/Other

Capital Improvement Plan

FY 23 thru FY 27

Department Police (PD)

Contact Police Chief

Type Improvement

Useful Life 20 years

Category Buildings & Improvements

Priority 2 Very Important

Status Active

Town of Windham, Maine

Project # PD-2009-002

Project Name Crime Lab

Total Project Cost: \$188,801

Description

Annual payment for participation in Metro Region Crime Lab at Portland PD. Initial payment of \$2,671 in FY2010 (by December 31, 2009), \$8,579 per year for twenty years (2011 - 2030) for facility costs, \$1,455 per year for ten years (2011 - 2020) for equipment costs. Windham's share based on

Justification

Windham's share of regional cost for development of the crime lab.

Prior	Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
120,169	Other	8,579	8,579	8,579	8,579	8,579	42,895	25,737
Total	Total	8,579	8,579	8,579	8,579	8,579	42,895	Total

Prior	Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
120,169	Capital Equipment Replacement Fund	8,579	8,579	8,579	8,579	8,579	42,895	25,737
Total	Total	8,579	8,579	8,579	8,579	8,579	42,895	Total

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Police (PD)
Contact Police Chief
Type Equipment
Useful Life 5 years
Category Vehicles
Priority 2 Very Important
Status Active

Project # PD-2017-002
Project Name Unmarked Vehicle

Total Project Cost: \$26,500

Description

Rewritten from prior project as an unmarked vehicle for the investigations division.
Requested for 2017, planned for 2018.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings	26,500					26,500
Total	26,500					26,500

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund	26,500					26,500
Total	26,500					26,500

Budget Impact/Other

Capital Improvement Plan

FY 18 thru FY 22

Town of Windham, Maine

Department Police (PD)

Contact Police Chief

Type Equipment

Useful Life 5 years

Category Vehicles

Priority 3 Important

Status Active

Project # PD-2017-004

Project Name ACO Truck Replacement

Total Project Cost: \$26,000

Description

Replacement of ACO truck with 1/2 ton extended cab 4x4.

UPDATE 20160330: Rescheduled to FY 2019.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings		26,000				26,000
Total		26,000				26,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund		26,000				26,000
Total		26,000				26,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Police (PD)

Contact Police Chief

Type Equipment

Useful Life 5 years

Category Vehicles

Priority 1 Critical

Status Active

Project # PD-2018-001

Project Name Cruiser Replacements

Total Project Cost: \$91,800

Description

Replacement of three police cruisers, including setup cost but no additional equipment (light bar, siren, radio, etc.). Useful life is listed at five years; however, in front line patrol use cars only last about three years. They may spend a year (or part of a year) in use by the chief as a ready spare and/or be rotated into the fleet for other police (non-patrol) use or administrative use by other departments.

Justification

Police cruisers are an essential tool for delivering law enforcement services and projecting a law enforcement presence throughout the community. Experience has shown that trying to extend the useful life of what is essentially a "beefed-up" passenger vehicle incurs greater repair cost and hampers reliability. Depending on the year, it may be necessary to replace three or four cruisers.

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings	91,800					91,800
Total	91,800					91,800

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund	91,800					91,800
Total	91,800					91,800

Budget Impact/Other

Operating and maintenance costs per cruiser have not been estimated.

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Police (PD)

Contact Police Chief

Type Equipment

Useful Life 5 years

Category Vehicles

Priority 1 Critical

Status Active

Project # PD-2019-001

Project Name Cruiser Replacements

Total Project Cost: \$91,800

Description

Replacement of three police cruisers, including setup cost but no additional equipment (light bar, siren, radio, etc.). Useful life is listed at five years; however, in front line patrol use cars only last about three years. They may spend a year (or part of a year) in use by the chief as a ready spare and/or be rotated into the fleet for other police (non-patrol) use or administrative use by other departments.

Justification

Police cruisers are an essential tool for delivering law enforcement services and projecting a law enforcement presence throughout the community. Experience has shown that trying to extend the useful life of what is essentially a "beefed-up" passenger vehicle incurs greater repair cost and hampers reliability. Depending on the year, it may be necessary to replace three or four cruisers.

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings		91,800				91,800
Total		91,800				91,800

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund		91,800				91,800
Total		91,800				91,800

Budget Impact/Other

Operating and maintenance costs per cruiser have not been estimated.

Capital Improvement Plan

FY 18 thru FY 22

Town of Windham, Maine

Department Police (PD)

Contact Police Chief

Type Equipment

Useful Life 5 years

Category Equipment: Miscellaneous

Priority 1 Critical

Status Active

Project # PD-2019-002

Project Name Cruiser Video Systems

Total Project Cost: \$49,854

Description

Replacement of 9 police cruiser video systems (8 installed, 1 spare) plus server.

Project total of \$45,460 to be financed over three years at 3.5%

UPDATED: Purchase of \$48,177 was approved by the Council on February 26, 2013 (Order 13-025). Financed for three years at 1.69% in combination with SCBAs (FR-2013-003) and extrication tool (FR-2013-004).

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings		0	16,618	16,618	16,618	49,854
Total		0	16,618	16,618	16,618	49,854

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund		0	16,618	16,618	16,618	49,854
Total		0	16,618	16,618	16,618	49,854

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Police (PD)
Contact Police Chief
Type Equipment
Useful Life 5 years
Category Vehicles
Priority 1 Critical
Status Active

Project # PD-2020-001
Project Name Cruiser Replacements

Description

Total Project Cost: \$91,800

Replacement of three police cruisers, including setup cost but no additional equipment (light bar, siren, radio, etc.). Useful life is listed at five years; however, in front line patrol use cars only last about three years. They may spend a year (or part of a year) in use by the chief as a ready spare and/or be rotated into the fleet for other police (non-patrol) use or administrative use by other departments.

Justification

Police cruisers are an essential tool for delivering law enforcement services and projecting a law enforcement presence throughout the community. Experience has shown that trying to extend the useful life of what is essentially a "beefed-up" passenger vehicle incurs greater repair cost and hampers reliability. Depending on the year, it may be necessary to replace three or four cruisers.

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings			91,800			91,800
Total			91,800			91,800

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund			91,800			91,800
Total			91,800			91,800

Budget Impact/Other

Operating and maintenance costs per cruiser have not been estimated.

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Police (PD)

Contact Police Chief

Type Equipment

Useful Life 5 years

Category Vehicles

Priority 1 Critical

Status Active

Project # PD-2021-001

Project Name Cruiser Replacements

Total Project Cost: \$91,800

Description

Replacement of three police cruisers, including setup cost but no additional equipment (light bar, siren, radio, etc.). Useful life is listed at five years; however, in front line patrol use cars only last about three years. They may spend a year (or part of a year) in use by the chief as a ready spare and/or be rotated into the fleet for other police (non-patrol) use or administrative use by other departments.

Justification

Police cruisers are an essential tool for delivering law enforcement services and projecting a law enforcement presence throughout the community. Experience has shown that trying to extend the useful life of what is essentially a "beefed-up" passenger vehicle incurs greater repair cost and hampers reliability. Depending on the year, it may be necessary to replace three or four cruisers.

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings				91,800		91,800
Total				91,800		91,800

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund				91,800		91,800
Total				91,800		91,800

Budget Impact/Other

Operating and maintenance costs per cruiser have not been estimated.

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Police (PD)
Contact Police Chief
Type Equipment
Useful Life 5 years
Category Vehicles
Priority 1 Critical
Status Active

Project # PD-2022-001
Project Name Cruiser Replacements

Total Project Cost: \$91,800

Description

Replacement of three police cruisers, including setup cost but no additional equipment (light bar, siren, radio, etc.). Useful life is listed at five years; however, in front line patrol use cars only last about three years. They may spend a year (or part of a year) in use by the chief as a ready spare and/or be rotated into the fleet for other police (non-patrol) use or administrative use by other departments.

Justification

Police cruisers are an essential tool for delivering law enforcement services and projecting a law enforcement presence throughout the community. Experience has shown that trying to extend the useful life of what is essentially a "beefed-up" passenger vehicle incurs greater repair cost and hampers reliability. Depending on the year, it may be necessary to replace three or four cruisers.

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings					91,800	91,800
Total					91,800	91,800

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund					91,800	91,800
Total					91,800	91,800

Budget Impact/Other

Operating and maintenance costs per cruiser have not been estimated.

Capital Improvement Plan

FY 23 thru FY 27

Town of Windham, Maine

Department Police (PD)

Contact Police Chief

Type Equipment

Useful Life 5 years

Category Vehicles

Priority 1 Critical

Status Active

Project # PD-2023-001

Project Name Cruiser Replacements

Total Project Cost: \$91,800

Description

Replacement of three police cruisers, including setup cost but no additional equipment (light bar, siren, radio, etc.). Useful life is listed at five years; however, in front line patrol use cars only last about three years. They may spend a year (or part of a year) in use by the chief as a ready spare and/or be rotated into the fleet for other police (non-patrol) use or administrative use by other departments.

Justification

Police cruisers are an essential tool for delivering law enforcement services and projecting a law enforcement presence throughout the community. Experience has shown that trying to extend the useful life of what is essentially a "beefed-up" passenger vehicle incurs greater repair cost and hampers reliability. Depending on the year, it may be necessary to replace three or four cruisers.

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Equip/Vehicles/Furnishings	91,800					91,800
Total	91,800					91,800

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund	91,800					91,800
Total	91,800					91,800

Budget Impact/Other

Operating and maintenance costs per cruiser have not been estimated.

Capital Improvement Plan

FY 23 thru FY 27

Town of Windham, Maine

Department Police (PD)

Contact Police Chief

Type Equipment

Useful Life 5 years

Category Vehicles

Priority 2 Very Important

Status Active

Project # PD-2023-002

Project Name Unmarked Vehicle

Total Project Cost: \$26,500

Description

Rewritten from prior project as an unmarked vehicle for the investigations division.

Requested for 2017, planned for 2018.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Equip/Vehicles/Furnishings	26,500					26,500
Total	26,500					26,500

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund	26,500					26,500
Total	26,500					26,500

Budget Impact/Other

Capital Improvement Plan

FY 23 thru FY 27

Town of Windham, Maine

Department Police (PD)

Contact Police Chief

Type Equipment

Useful Life 5 years

Category Vehicles

Priority 1 Critical

Status Active

Project # PD-2024-001

Project Name Cruiser Replacements

Total Project Cost: \$91,800

Description

Replacement of three police cruisers, including setup cost but no additional equipment (light bar, siren, radio, etc.). Useful life is listed at five years; however, in front line patrol use cars only last about three years. They may spend a year (or part of a year) in use by the chief as a ready spare and/or be rotated into the fleet for other police (non-patrol) use or administrative use by other departments.

Justification

Police cruisers are an essential tool for delivering law enforcement services and projecting a law enforcement presence throughout the community. Experience has shown that trying to extend the useful life of what is essentially a "beefed-up" passenger vehicle incurs greater repair cost and hampers reliability. Depending on the year, it may be necessary to replace three or four cruisers.

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Equip/Vehicles/Furnishings		91,800				91,800
Total		91,800				91,800

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund		91,800				91,800
Total		91,800				91,800

Budget Impact/Other

Operating and maintenance costs per cruiser have not been estimated.

Capital Improvement Plan

FY 23 thru FY 27

Town of Windham, Maine

Department Police (PD)

Contact Police Chief

Type Equipment

Useful Life 8 years

Category Vehicles

Priority 3 Important

Status Active

Project # PD-2024-002

Project Name Motorcycle Replacement

Total Project Cost: \$15,273

Description

Replacement of 2006 Harley Davidson police motorcycle. Lease-purchase in combination with other equipment scheduled for FY 2016 to optimize bidding, efficiency of paperwork, etc. Estimated at \$16,000, net of trades plus extended warranty and setup cost, at 2% for three years.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Equip/Vehicles/Furnishings		15,273				15,273
Total		15,273				15,273

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund		15,273				15,273
Total		15,273				15,273

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Police (PD)
Contact Police Chief
Type Equipment
Useful Life 5 years
Category Vehicles
Priority 1 Critical
Status Active

Project # PD-2025-001
Project Name Cruiser Replacements

Total Project Cost: \$91,800

Description

Replacement of three police cruisers, including setup cost but no additional equipment (light bar, siren, radio, etc.). Useful life is listed at five years; however, in front line patrol use cars only last about three years. They may spend a year (or part of a year) in use by the chief as a ready spare and/or be rotated into the fleet for other police (non-patrol) use or administrative use by other departments.

Justification

Police cruisers are an essential tool for delivering law enforcement services and projecting a law enforcement presence throughout the community. Experience has shown that trying to extend the useful life of what is essentially a "beefed-up" passenger vehicle incurs greater repair cost and hampers reliability. Depending on the year, it may be necessary to replace three or four cruisers.

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Equip/Vehicles/Furnishings			91,800			91,800
Total			91,800			91,800

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund			91,800			91,800
Total			91,800			91,800

Budget Impact/Other

Operating and maintenance costs per cruiser have not been estimated.

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 10 years
Category Vehicles
Priority 3 Important
Status Active

Project #	PW-2011-001
Project Name	Truck 02

Total Project Cost: \$163,405

Description
Replacement of 2000 International 6-wheel dump truck at an estimated cost of \$160,000 financed through a municipal lease-purchase agreement over five years at 3.5%.
Rescheduled to FY2012 with payments to begin FY2013 as part of budget preparation for FY2011. Further rescheduled to FY2013 with payments beginning in FY2014 as part of budget preparation for FY2012 in consultation with the public works director and vehicle maintenance supervisor.
Approved with PW-2011-002 (Truck 3) and PW-2013-001 (Truck 8) by Order 12-093, 7/24/2012 in a total amount of \$455,747 at 2.48%.

Justification

Prior	Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
130,724	Equip/Vehicles/Furnishings	32,681					32,681
Total	Total	32,681					32,681

Prior	Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
130,724	Capital Equipment Replacement Fund	32,681					32,681
Total	Total	32,681					32,681

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 10 years
Category Vehicles
Priority 3 Important
Status Active

Project #	PW-2011-002
Project Name	Truck 03

Total Project Cost: \$163,405

Description
Replacement of 2000 International 6-wheel dump truck at an estimated cost of \$160,000 financed through a municipal lease-purchase agreement over five years at 3.5%.
Rescheduled to FY2012 with payments to begin FY2013 as part of budget preparation for FY2011. Further rescheduled to FY2013 with payments beginning in FY2014 as part of budget preparation for FY2012 in consultation with the public works director and vehicle maintenance supervisor.
Approved with PW-2011-001 (Truck 2) and PW-2013-001 (Truck 8) by Order 12-093, 7/24/2012 in a total amount of \$455,747 at 2.48%.

Justification

Prior	Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
130,724	Equip/Vehicles/Furnishings	32,681					32,681
Total	Total	32,681					32,681

Prior	Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
130,724	Capital Equipment Replacement Fund	32,681					32,681
Total	Total	32,681					32,681

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 10 years
Category Vehicles
Priority 3 Important
Status Active

Project # PW-2013-001

Project Name Truck 08

Total Project Cost: \$163,410

Description

Replacement of 2003 International 7500 6-wheel dump truck at an estimated cost of \$160,000 financed through a municipal lease-purchase agreement over five years at 3.5%,

Approved with PW-2011-001 (Truck 2) and PW-2011-002 (Truck 3) by Order 12-093, 7/24/2012 in a total amount of \$455,747 at 2.48%.

Justification

Prior	Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
130,728	Equip/Vehicles/Furnishings	32,682					32,682
Total	Total	32,682					32,682

Prior	Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
130,728	Capital Equipment Replacement Fund	32,682					32,682
Total	Total	32,682					32,682

Budget Impact/Other

Capital Improvement Plan

FY 18 thru FY 22

Town of Windham, Maine

Department Public Works (PW)

Contact Public Works Director

Type Equipment

Useful Life 10 years

Category Vehicles

Priority 3 Important

Status Active

Project # PW-2014-001

Project Name Truck 09

Total Project Cost: \$170,769

Description

Replacement of 2004 International 7600 10-wheel dump truck at an estimated cost of \$180,000 financed through a municipal lease-purchase agreement over five years at 3.5%. Rescheduled to FY 2015 as part of 2014 budget planning. Price increased to \$205,000.

Approved (order 14-206, 7/22/2014) at \$163,351. Three year lease (instead of originally planned five years) at 2.25% combined with FR-2015-003. Truck represents 70.4% of total lease payments.

Justification

Prior	Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
113,846	Equip/Vehicles/Furnishings	56,923					56,923
Total	Total	56,923					56,923

Prior	Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
113,846	Capital Equipment Replacement Fund	56,923					56,923
Total	Total	56,923					56,923

Budget Impact/Other

**Capital Improvement Plan
Town of Windham, Maine**

FY 18 thru FY 22

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 15 years
Category Equipment: PW Equip
Priority 3 Important
Status Active

Project # PW-2014-002
Project Name Loader 27

Total Project Cost: \$243,625

Description

Replacement of 2001 John Deere 624H loader and plow at an estimated cost of \$220,000 to be financed through a municipal lease-purchase agreement for five years at 3.5%.

Rescheduled to FY 2015, payments beginning FY 2016 (3/23/2014).

Further rescheduled to FY 2016 following Council finance committee recommendation and approval of the Council (5/27/2014).

Justification

Prior	Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
48,725	Equip/Vehicles/Furnishings	48,725	48,725	48,725	48,725		194,900
Total	Total	48,725	48,725	48,725	48,725		194,900

Prior	Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
48,725	Capital Equipment Replacement Fund	48,725	48,725	48,725	48,725		194,900
Total	Total	48,725	48,725	48,725	48,725		194,900

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 10 years
Category Vehicles
Priority 3 Important
Status Active

Project # PW-2016-001

Project Name Truck 10

Total Project Cost: \$177,575

Description

Replacement of 2006 International 7300 6-wheel dump truck (24,999 GVW extended cab) at an estimated cost of \$135,000 financed through a municipal lease-purchase agreement over five years at 3.5%,

Increased to \$165,000 for FY 2017, replace with full-size dump truck. Adjust interest rate to 2.5%.

Justification

Prior	Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
0	Equip/Vehicles/Furnishings	35,515	35,515	35,515	35,515	35,515	177,575
Total	Total	35,515	35,515	35,515	35,515	35,515	177,575

Prior	Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
0	Capital Equipment Replacement Fund	35,515	35,515	35,515	35,515	35,515	177,575
Total	Total	35,515	35,515	35,515	35,515	35,515	177,575

Budget Impact/Other

Capital Improvement Plan

FY 18 thru FY 22

Town of Windham, Maine

Department Public Works (PW)

Contact Public Works Director

Project # PW-2016-002

Project Name Truck 11

Type Equipment

Useful Life 10 years

Category Vehicles

Priority 3 Important

Status Active

Total Project Cost: \$182,720

Description

Replacement of 2006 International 7500 6-wheel dump truck at an estimated cost of \$165,000 financed through a municipal lease-purchase agreement over five years at 3.5%,

Justification

Prior	Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
36,544	Equip/Vehicles/Furnishings	36,544	36,544	36,544	36,544		146,176
Total	Total	36,544	36,544	36,544	36,544		146,176

Prior	Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
36,544	Capital Equipment Replacement Fund	36,544	36,544	36,544	36,544		146,176
Total	Total	36,544	36,544	36,544	36,544		146,176

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 10 years
Category Vehicles
Priority 3 Important
Status Active

Project # PW-2017-001

Project Name Truck 05

Total Project Cost: \$182,720

Description

Replacement of 2007 International 7500 6-wheel dump truck at an estimated cost of \$165,000 financed through a municipal lease-purchase agreement over five years at 3.5%,

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
Equip/Vehicles/Furnishings	0	36,544	36,544	36,544	36,544	146,176	36,544
Total	0	36,544	36,544	36,544	36,544	146,176	Total

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
Capital Equipment Replacement Fund	0	36,544	36,544	36,544	36,544	146,176	36,544
Total	0	36,544	36,544	36,544	36,544	146,176	Total

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 10 years
Category Vehicles
Priority 3 Important
Status Active

Project # PW-2017-001

Project Name Truck 05

Total Project Cost: \$182,720

Description

Replacement of 2007 International 7500 6-wheel dump truck at an estimated cost of \$165,000 financed through a municipal lease-purchase agreement over five years at 3.5%,

Justification

Prior	Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
146,176	Equip/Vehicles/Furnishings	36,544					36,544
Total	Total	36,544					36,544

Prior	Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
146,176	Capital Equipment Replacement Fund	36,544					36,544
Total	Total	36,544					36,544

Budget Impact/Other

Capital Improvement Plan

FY 18 thru FY 22

Department Public Works (PW)

Town of Windham, Maine

Contact

Project # PW-2017-003

Type Equipment

Project Name Solar Message Boards

Useful Life 20 years

Category Unassigned

Priority 3 Important

Status Active

Total Project Cost: \$36,000

Description

Portable solar message boards for construction, other messages.

Requested for 2017, planned for 2018.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings	36,000					36,000
Total	36,000					36,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund	36,000					36,000
Total	36,000					36,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 15 years
Category Equipment: PW Equip
Priority 3 Important
Status Active

Project # PW-2018-001
Project Name Loader 25

Total Project Cost: \$243,625

Description

Replacement of 2002 Caterpillar 938G loader and plow at an estimated cost of \$220,000 to be financed through a municipal lease-purchase agreement for five years at 3.5%. Extended to 2020 in budget planning for 2014.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
Equip/Vehicles/Furnishings			0	48,725	48,725	97,450	146,175
Total			0	48,725	48,725	97,450	Total

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
Capital Equipment Replacement Fund			0	48,725	48,725	97,450	146,175
Total			0	48,725	48,725	97,450	Total

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 15 years
Category Equipment: PW Equip
Priority 3 Important
Status Active

Project # PW-2018-001

Project Name Loader 25

Total Project Cost: \$243,625

Description

Replacement of 2002 Caterpillar 938G loader and plow at an estimated cost of \$220,000 to be financed through a municipal lease-purchase agreement for five years at 3.5%. Extended to 2020 in budget planning for 2014.

Justification

Prior	Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
97,450	Equip/Vehicles/Furnishings	48,725	48,725	48,725			146,175
Total	Total	48,725	48,725	48,725			146,175

Prior	Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
97,450	Capital Equipment Replacement Fund	48,725	48,725	48,725			146,175
Total	Total	48,725	48,725	48,725			146,175

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Public Works (PW)

Contact

Type Equipment

Useful Life 15 years

Category Unassigned

Priority 3 Important

Status Active

Project # PW-2018-002

Project Name Stormwater Pickup 1/2T

Total Project Cost: \$15,000

Description

Pickup for shared stormwater coordinator. Price shows half of estimated cost, with the other half to be paid by the Town of Gorham

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings		15,000				15,000
Total		15,000				15,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund		15,000				15,000
Total		15,000				15,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Public Works (PW)

Contact

Type Unassigned

Useful Life

Category Unassigned

Priority n/a

Status Active

Total Project Cost: \$34,000

Project # PW-2018-003

Project Name Buildings & Grounds Utility Van

Description

Utility van for carry tools and materials, instead of using pickups.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings		34,000				34,000
Total		34,000				34,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund		34,000				34,000
Total		34,000				34,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 20 years
Category Equipment: PW Equip
Priority 3 Important
Status Active

Project # PW-2020-001
Project Name Grader 26

Total Project Cost: \$288,750

Description
Replacement of 2000 John Deere 772CH grader at an estimated cost of \$250,000 financed through a municipal lease-purchase for five years at 5%.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
Equip/Vehicles/Furnishings				57,750	57,750	115,500	173,250
Total				57,750	57,750	115,500	Total

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
Capital Equipment Replacement Fund				57,750	57,750	115,500	173,250
Total				57,750	57,750	115,500	Total

Budget Impact/Other

Capital Improvement Plan

FY 23 thru FY 27

Town of Windham, Maine

Department Public Works (PW)

Contact Public Works Director

Type Equipment

Useful Life 20 years

Category Equipment: PW Equip

Priority 3 Important

Status Active

Project # PW-2020-001

Project Name Grader 26

Total Project Cost: \$288,750

Description

Replacement of 2000 John Deere 772CH grader at an estimated cost of \$250,000 financed through a municipal lease-purchase for five years at 5%.

Justification

Prior	Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
115,500	Equip/Vehicles/Furnishings	57,750	57,750	57,750			173,250
Total	Total	57,750	57,750	57,750			173,250

Prior	Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
115,500	Capital Equipment Replacement Fund	57,750	57,750	57,750			173,250
Total	Total	57,750	57,750	57,750			173,250

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 8 years
Category Vehicles
Priority 3 Important
Status Active

Project #	PW-2020-002
Project Name	Pickup 96

Total Project Cost: \$40,000

Description
Replacement of 2003 Chevrolet 2500 3/4 ton 4x4 pickup and plow at an estimated cost of \$40,000.
Rescheduled to FY2012 as part of budget preparation for FY2011.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings			40,000			40,000
Total			40,000			40,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund			40,000			40,000
Total			40,000			40,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 10 years
Category Equipment: PW Equip
Priority 2 Very Important
Status Active

Project # PW-2020-003

Project Name Mower

Total Project Cost: \$9,500

Description

Replacement of Walker riding mower for grounds and cemetery maintenance at an estimated cost of \$9,500.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings			9,500			9,500
Total			9,500			9,500

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund			9,500			9,500
Total			9,500			9,500

Budget Impact/Other

Capital Improvement Plan

FY 18 thru FY 22

Town of Windham, Maine

Department Public Works (PW)

Contact Public Works Director

Type Equipment

Useful Life 8 years

Category Vehicles

Priority 3 Important

Status Active

Project # PW-2020-004

Project Name Pickup 97

Total Project Cost: \$40,000

Description

Replacement of 2003 Chevrolet 2500 3/4 ton 4x4 pickup and plow at an estimated cost of \$40,000.

Rescheduled to FY2013 as part of budget preparation for FY2011. Further rescheduled back to FY2012 due to condition.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings			40,000			40,000
Total			40,000			40,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund			40,000			40,000
Total			40,000			40,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 10 years
Category Vehicles
Priority 3 Important
Status Active

Project # PW-2021-001

Project Name Truck 12

Total Project Cost: \$60,930

Description

Replacement of 2000 Ford F-550 2-ton 6-wheel dump truck at an estimated cost of \$60,000 financed through a municipal lease-purchase agreement over five years at 5%.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
Equip/Vehicles/Furnishings			0	12,186	12,186	24,372	36,558
Total			0	12,186	12,186	24,372	Total

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
Capital Equipment Replacement Fund				12,186	12,186	24,372	36,558
Total				12,186	12,186	24,372	Total

Budget Impact/Other

Capital Improvement Plan

FY 23 thru FY 27

Town of Windham, Maine

Department Public Works (PW)

Contact Public Works Director

Type Equipment

Useful Life 10 years

Category Vehicles

Priority 3 Important

Status Active

Project # PW-2021-001

Project Name Truck 12

Total Project Cost: \$60,930

Description

Replacement of 2000 Ford F-550 2-ton 6-wheel dump truck at an estimated cost of \$60,000 financed through a municipal lease-purchase agreement over five years at 5%.

Justification

Prior	Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
24,372	Equip/Vehicles/Furnishings	12,186	12,186	12,186			36,558
Total	Total	12,186	12,186	12,186			36,558

Prior	Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
24,372	Capital Equipment Replacement Fund	12,186	12,186	12,186			36,558
Total	Total	12,186	12,186	12,186			36,558

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 10 years
Category Vehicles
Priority 3 Important
Status Active

Project # PW-2022-001

Project Name Truck 01

Total Project Cost: \$196,500

Description

Replacement of 2000 International 10-wheel dump truck at an estimated cost of \$180,000 financed through a municipal lease-purchase agreement over five years at 3.5%. Trade-in value may reduce the overall cost which will reduce payments in subsequent years, which will then be adjusted to reflect the lower net purchase price and funding needed to make annual lease-purchase payments.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
Equip/Vehicles/Furnishings					0	0	196,500
Total					0	0	Total

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
Capital Equipment Replacement Fund					0	0	196,500
Total					0	0	Total

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 10 years
Category Vehicles
Priority 3 Important
Status Active

Project # PW-2022-001

Project Name Truck 01

Total Project Cost: \$196,500

Description

Replacement of 2000 International 10-wheel dump truck at an estimated cost of \$180,000 financed through a municipal lease-purchase agreement over five years at 3.5%. Trade-in value may reduce the overall cost which will reduce payments in subsequent years, which will then be adjusted to reflect the lower net purchase price and funding needed to make annual lease-purchase payments.

Justification

Prior	Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
0	Equip/Vehicles/Furnishings	39,300	39,300	39,300	39,300	39,300	196,500
Total	Total	39,300	39,300	39,300	39,300	39,300	196,500

Prior	Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
0	Capital Equipment Replacement Fund	39,300	39,300	39,300	39,300	39,300	196,500
Total	Total	39,300	39,300	39,300	39,300	39,300	196,500

Budget Impact/Other

Capital Improvement Plan

FY 18 *thru* FY 22

Town of Windham, Maine

Department Public Works (PW)
 Contact Public Works Director
 Type Equipment
 Useful Life 10 years
 Category Equipment: PW Equip
 Priority 2 Very Important
 Status Active

Project # PW-2022-002

Project Name Mower

Total Project Cost: \$9,500

Description

Replacement of Walker riding mower for grounds and cemetery maintenance at an estimated cost of \$9,500.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings					9,500	9,500
Total					9,500	9,500

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund					9,500	9,500
Total					9,500	9,500

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 8 years
Category Vehicles
Priority 3 Important
Status Active

Project # PW-2022-003

Project Name Pickup 81

Total Project Cost: \$40,000

Description

Replacement of 2005 Chevrolet 3500 1 ton 4x4 pickup and plow at an estimated cost of \$40,000.

Rescheduled to FY2014 as part of budget preparation for FY2011.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings					40,000	40,000
Total					40,000	40,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund					40,000	40,000
Total					40,000	40,000

Budget Impact/Other

Capital Improvement Plan

FY 18 thru FY 22

Town of Windham, Maine

Department Public Works (PW)

Contact Public Works Director

Project # PW-2022-004

Project Name Pickup 99

Type Equipment

Useful Life 8 years

Category Vehicles

Priority 3 Important

Status Active

Total Project Cost: \$40,000

Description

Replacement of 2004 Chevrolet 2500 3/4 ton 4x4 pickup and plow at an estimated cost of \$40,000.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings					40,000	40,000
Total					40,000	40,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund					40,000	40,000
Total					40,000	40,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 8 years
Category Vehicles
Priority 3 Important
Status Active

Project # PW-2022-005
Project Name Pickup 84

Total Project Cost: \$40,000

Description

Replacement of 2005 Chevrolet 3500 1 ton 4x4 pickup and plow at an estimated cost of \$40,000.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings					40,000	40,000
Total					40,000	40,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund					40,000	40,000
Total					40,000	40,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 10 years
Category Vehicles
Priority 3 Important
Status Active

Project # PW-2023-001

Project Name Truck 02

Total Project Cost: \$163,405

Description

Replacement of 2000 International 6-wheel dump truck at an estimated cost of \$160,000 financed through a municipal lease-purchase agreement over five years at 3.5%.

Rescheduled to FY2012 with payments to begin FY2013 as part of budget preparation for FY2011. Further rescheduled to FY2013 with payments beginning in FY2014 as part of budget preparation for FY2012 in consultation with the public works director and vehicle maintenance supervisor.

Approved with PW-2011-002 (Truck 3) and PW-2013-001 (Truck 8) by Order 12-093, 7/24/2012 in a total amount of \$455,747 at 2.48%.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Equip/Vehicles/Furnishings	0	32,681	32,681	32,681	32,681	130,724	32,681
Total	0	32,681	32,681	32,681	32,681	130,724	Total

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Capital Equipment Replacement Fund	0	32,681	32,681	32,681	32,681	130,724	32,681
Total	0	32,681	32,681	32,681	32,681	130,724	Total

Budget Impact/Other

Capital Improvement Plan

FY 23 thru FY 27

Department Public Works (PW)
 Contact Public Works Director
 Type Equipment
 Useful Life 10 years
 Category Vehicles
 Priority 3 Important
 Status Active

Town of Windham, Maine

Project # PW-2023-002

Project Name Truck 03

Total Project Cost: \$163,405

Description

Replacement of 2000 International 6-wheel dump truck at an estimated cost of \$160,000 financed through a municipal lease-purchase agreement over five years at 3.5%.

Rescheduled to FY2012 with payments to begin FY2013 as part of budget preparation for FY2011. Further rescheduled to FY2013 with payments beginning in FY2014 as part of budget preparation for FY2012 in consultation with the public works director and vehicle maintenance supervisor.

Approved with PW-2011-001 (Truck 2) and PW-2013-001 (Truck 8) by Order 12-093, 7/24/2012 in a total amount of \$455,747 at 2.48%.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Equip/Vehicles/Furnishings	0	32,681	32,681	32,681	32,681	130,724	32,681
Total	0	32,681	32,681	32,681	32,681	130,724	Total

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Capital Equipment Replacement Fund	0	32,681	32,681	32,681	32,681	130,724	32,681
Total	0	32,681	32,681	32,681	32,681	130,724	Total

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 10 years
Category Vehicles
Priority 3 Important
Status Active

Project # PW-2023-003

Project Name Truck 08

Total Project Cost: \$163,410

Description

Replacement of 2003 International 7500 6-wheel dump truck at an estimated cost of \$160,000 financed through a municipal lease-purchase agreement over five years at 3.5%,

Approved with PW-2011-001 (Truck 2) and PW-2011-002 (Truck 3) by Order 12-093, 7/24/2012 in a total amount of \$455,747 at 2.48%.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Equip/Vehicles/Furnishings	0	32,682	32,682	32,682	32,682	130,728	32,682
Total	0	32,682	32,682	32,682	32,682	130,728	Total

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Capital Equipment Replacement Fund	0	32,682	32,682	32,682	32,682	130,728	32,682
Total	0	32,682	32,682	32,682	32,682	130,728	Total

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 8 years
Category Vehicles
Priority 2 Very Important
Status Active

Project # PW-2024-001
Project Name Pickups

Total Project Cost: \$61,526

Description

Two 4x4 one ton pickups. One for mechanics as a field service truck, replacing a 2003, and one for highway due to increased patrol need for catch basin inspection during cleaning, basin stenciling, and dry weather outfall inspections.

Estimate \$34,000 per truck. Combine in municipal lease-purchase with other equipment for three years at 2%.

Ended up going beyond the 60 day reimbursement window and were not financed.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Equip/Vehicles/Furnishings		61,526				61,526
Total		61,526				61,526

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund		61,526				61,526
Total		61,526				61,526

Budget Impact/Other

Capital Improvement Plan

FY 23 thru FY 27

Town of Windham, Maine

Department Public Works (PW)

Contact Public Works Director

Type Equipment

Useful Life 10 years

Category Vehicles

Priority 3 Important

Status Active

Project # PW-2025-001

Project Name Truck 09

Total Project Cost: \$170,769

Description

Replacement of 2004 International 7600 10-wheel dump truck at an estimated cost of \$180,000 financed through a municipal lease-purchase agreement over five years at 3.5%. Rescheduled to FY 2015 as part of 2014 budget planning. Price increased to \$205,000.

Approved (order 14-206, 7/22/2014) at \$163,351. Three year lease (instead of originally planned five years) at 2.25% combined with FR-2015-003. Truck represents 70.4% of total lease payments.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Equip/Vehicles/Furnishings			0	56,923	56,923	113,846	56,923
Total			0	56,923	56,923	113,846	Total

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Capital Equipment Replacement Fund			0	56,923	56,923	113,846	56,923
Total			0	56,923	56,923	113,846	Total

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 20 years
Category Equipment: PW Equip
Priority 3 Important
Status Active

Project # PW-2026-001
Project Name Flatbed Trailer

Total Project Cost: \$15,000

Description

Replacement of flatbed trailer purchased in 2006. Estimated cost is \$15,000.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Equip/Vehicles/Furnishings				15,000		15,000
Total				15,000		15,000

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund				15,000		15,000
Total				15,000		15,000

Budget Impact/Other

Capital Improvement Plan

FY 23 thru FY 27

Town of Windham, Maine

Department Public Works (PW)

Contact Public Works Director

Type Equipment

Useful Life 10 years

Category Vehicles

Priority 3 Important

Status Active

Project # PW-2026-002

Project Name Truck 11

Total Project Cost: \$182,720

Description

Replacement of 2006 International 7500 6-wheel dump truck at an estimated cost of \$165,000 financed through a municipal lease-purchase agreement over five years at 3.5%,

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Equip/Vehicles/Furnishings				0	36,544	36,544	146,176
Total				0	36,544	36,544	Total

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Capital Equipment Replacement Fund				0	36,544	36,544	146,176
Total				0	36,544	36,544	Total

Budget Impact/Other

Capital Improvement Plan

FY 23 thru FY 27

Town of Windham, Maine

Department Public Works (PW)
 Contact Public Works Director
 Type Equipment
 Useful Life 10 years
 Category Equipment: PW Equip
 Priority 3 Important
 Status Active

Project # PW-2026-003
 Project Name Reversible Compactor

Total Project Cost: \$6,000

Description

500 to 600 pound reversible compactor.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Equip/Vehicles/Furnishings				6,000		6,000
Total				6,000		6,000

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund				6,000		6,000
Total				6,000		6,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 20 years
Category Equipment: PW Equip
Priority 4 Less Important
Status Active

Project # PW-2027-001

Project Name Roller

Total Project Cost: \$12,000

Description

Replacement of ride-on pavement roller purchased in 2007. Estimated cost is \$12,000.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Equip/Vehicles/Furnishings					12,000	12,000
Total					12,000	12,000

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund					12,000	12,000
Total					12,000	12,000

Budget Impact/Other

Capital Improvement Plan

FY 23 thru FY 27

Town of Windham, Maine

Department Public Works (PW)

Contact Public Works Director

Type Equipment

Useful Life 10 years

Category Vehicles

Priority 3 Important

Status Active

Project # PW-2027-002

Project Name Truck 10

Total Project Cost: \$177,575

Description

Replacement of 2006 International 7300 6-wheel dump truck (24,999 GVW extended cab) at an estimated cost of \$135,000 financed through a municipal lease-purchase agreement over five years at 3.5%,

Increased to \$165,000 for FY 2017, replace with full-size dump truck. Adjust interest rate to 2.5%.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Equip/Vehicles/Furnishings					0	0	177,575
Total					0	0	Total

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total	Future
Capital Equipment Replacement Fund					0	0	177,575
Total					0	0	Total

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Public Works (PW)
Contact Public Works Director
Type Equipment
Useful Life 10 years
Category Equipment: PW Equip
Priority 2 Very Important
Status Active

Project # PW-2027-003
Project Name Bale Chopper

Total Project Cost: \$8,000

Description

Replace bale chopper for erosion control.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Equip/Vehicles/Furnishings					8,000	8,000
Total					8,000	8,000

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund					8,000	8,000
Total					8,000	8,000

Budget Impact/Other

Capital Improvement Plan

FY 18 thru FY 22

Town of Windham, Maine

Department Town Mgr/Finance (TM)

Contact Town Manager

Type Equipment

Useful Life 10 years

Category Information Infrastructure

Priority 1 Critical

Status Active

Project # TM-2009-001

Project Name Financial System Upgrade/Replacement

Total Project Cost: \$114,450

Description

Upgrade/replacement of the town's financial accounting system software and hardware. Estimated \$200,000 financed over three years at about 3.5%.

Rescheduled to 2016 during preparation of budget for 2013. RFP issued FY 2016, project expected to be done and financed in FY 2017 with payments beginning in FY 2018.

Re-estimated at \$220,000 at 2.5% over five years, in combination with other projects as appropriate.

Justification

Current software is being phased out.

Prior	Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
0	Equip/Vehicles/Furnishings	38,150	38,150	38,150			114,450
Total	Total	38,150	38,150	38,150			114,450

Prior	Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
0	Capital Equipment Replacement Fund	38,150	38,150	38,150			114,450
Total	Total	38,150	38,150	38,150			114,450

Budget Impact/Other

Annual service/support fees \$20,368 per quote of March 30, 2015. See attached.

Capital Improvement Plan

FY 18 thru FY 22

Town of Windham, Maine

Department Town Mgr/Finance (TM)

Contact Town Manager

Type Equipment

Useful Life 7 years

Category Equipment: Miscellaneous

Priority 3 Important

Status Active

Project # TM-2018-001

Project Name Multifunction Device Replacements

Total Project Cost: \$30,000

Description

Replacement of multifunction devices (printer/scanner/copier/fax) in the town offices:

- Town Manager's Office
- Tax/MV/Town Clerk
- Code Enforcement/Assessing/Planning
- Parks and Recreation

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings	30,000					30,000
Total	30,000					30,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund	30,000					30,000
Total	30,000					30,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 *thru* FY 22

Department Town Mgr/Finance (TM)

Contact Town Manager

Type Equipment

Useful Life 7 years

Category Equipment: Miscellaneous

Priority 3 Important

Status Active

Project # TM-2019-001

Project Name Multifunction Device Replacements

Total Project Cost: \$30,000

Description

Replacement of multifunction (printer/copier/scanner/fax) devices in the town offices:

- Town Manager's Office
- Tax/MV/Town Clerk
- Code Enforcement/Assessing/Planning
- Parks and Recreation

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Equip/Vehicles/Furnishings		30,000				30,000
Total		30,000				30,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Equipment Replacement Fund		30,000				30,000
Total		30,000				30,000

Budget Impact/Other

Capital Improvement Plan

FY 23 thru FY 27

Town of Windham, Maine

Department Town Mgr/Finance (TM)

Contact Town Manager

Type Equipment

Useful Life 7 years

Category Equipment: Miscellaneous

Priority 3 Important

Status Active

Project # TM-2025-001

Project Name Multifunction Device Replacements

Total Project Cost: \$30,000

Description

Replacement of multifunction devices (printer/scanner/copier/fax) in the town offices:

- Town Manager's Office
- Tax/MV/Town Clerk
- Code Enforcement/Assessing/Planning
- Parks and Recreation

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Equip/Vehicles/Furnishings			30,000			30,000
Total			30,000			30,000

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund			30,000			30,000
Total			30,000			30,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Town Mgr/Finance (TM)

Contact Town Manager

Type Equipment

Useful Life 7 years

Category Equipment: Miscellaneous

Priority 3 Important

Status Active

Project # TM-2026-001

Project Name Multifunction Device Replacements

Total Project Cost: \$30,000

Description

Replacement of multifunction (printer/copier/scanner/fax) devices in the town offices:

- Town Manager's Office
- Tax/MV/Town Clerk
- Code Enforcement/Assessing/Planning
- Parks and Recreation

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Equip/Vehicles/Furnishings				30,000		30,000
Total				30,000		30,000

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Capital Equipment Replacement Fund				30,000		30,000
Total				30,000		30,000

Budget Impact/Other

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

9120 - ROAD IMPROVEMENTS

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
42190	Contracted Services	370,723	850,000	451,658	1,000,000	1,000,000	
		370,723	850,000	451,658	1,000,000	1,000,000	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

9120 – ROAD IMPROVEMENTS

This account is used for capital improvements on the roads. This would include drainage improvements, reclaiming road surfaces, paving, major equipment rental needed for road projects, engineering, and all related materials pertaining to the job.

ACCOUNT DETAIL

42190 Contracted Services.

Most of the expense associated with road improvements is contract paving costs. Other expenses that are charged to this account include materials used in preparing a road for repaving, equipment rental, and the pavement condition rating (PCR) survey that is required every three years under GASB 34.

Annual road improvements \$ 1,000,000

The attached Capital Road Improvements spreadsheet is an effort to apply the same kind of multi-year planning to roads and related improvements as the town has for other capital improvements. This is still a work in progress, as the town's first focus has been to preserve the quality of existing assets. To a large degree, this has been accomplished, with successive rounds of Pavement Condition Rating (PCR) surveys showing the average condition of town roads to be very good. The key word in that sentence is "average." There are still roads whose condition is decidedly less than "very good," but which are beyond the scope of the current approach to address. On the attached spreadsheet, these are identified as "backlog" roads.

The town has many road and other transportation needs. Accommodating the needs of all users is part of the complete streets policy adopted by the Council. Only fairly recently has the town begun looking more systematically at other components of road and street projects; while not every road or street will require sidewalks, or even paved shoulders, there should at least be consideration of these and other amenities, other improvements to meet the needs of all users – motorists, bicyclists, and pedestrians.

The following is a list and brief description of the projects identified on the road improvements spreadsheet:

2017-2018:

- Paving/pavement preservation (including paving services, equipment rental/leasing, seasonal help, materials, engineering, and other professional services), guided by both the PCR survey and staff observation:
 - Highland Cliff Road, entire length (treatment varies)
 - William Knight Road, entire length
 - Albion Road, Pope Road to Windham Center Road
 - Covered Bridge Road, entire length
 - Alweber Road, entire length
 - Smith Road, north of Route 115, approximately 5,000 linear feet
- Catch basin replacement
- Falmouth Road/Baker Brook box culvert (with DEP grant)
- Route 35 mill & fill (PACTS funding with local match)
- Brand Road, Varney Mill to start of pavement near Pleasant River, Phase I - survey/box cut and build from Varney Mill Road to Perk's Peak Road
- 21st Century Downtown final design engineering (50%)

2018-2019:

- Paving/pavement preservation (including paving services, equipment rental/leasing, seasonal help, materials, engineering, and other professional services), guided by both the PCR survey and staff observation:
 - Ward Road, entire length
 - Welch Road, entire length
 - Pope Road extension, entire length
 - Basin Road, public portion from Route 35
 - Dunridge Circle, entire length

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

9120 – ROAD IMPROVEMENTS

- Page Road, entire length
- Commons Avenue, entire length
- Land of Nod Road, entire length
- Vance Drive, entire length
- Pinewood Acres development, all (Lucmick Drive, Birchwood Avenue & Extension, Maplewood Avenue & Extension, Elmwood Drive, Sprucewood Drive, Chestnut Avenue, Firwood Drive, Chipmunk Drive)
- Nash Road, Sawyer Hill Road to Falmouth Road
- Canada Hill Road
- Catch basin replacement
- River Road, Page Road to Route 302 (MDOT/MPI – Municipal Partnership Initiative)
- Falmouth Road, Baker Brook to Route 202 (MDOT/MPI)
- Brand Road, Varney Mill to start of pavement near Pleasant River, Phase II – box cut/build from Firefly Lane to Valley View Road
- Route 302 North shoulders in anticipation of MDOT resurfacing and restriping to add center turn lane
- 21st Century Downtown final design engineering (50%)

2019-2020:

- Paving/pavement preservation (including paving services, equipment rental/leasing, seasonal help, materials, engineering, and other professional services), guided by both the PCR survey and staff observation:
 - Hillcrest North development, all (Hillcrest Road, Summit Road, Timberhill Road, Westview Road, Meadowview Road)
 - Abby Road, entire length
 - Oak Lane, entire length
 - High Street, entire length
 - Varney Mill Road, Route 302 to Falmouth Road
 - Windham Center Road, Route 202 to westerly school campus entrance
 - Meyers Farm Road, entire length
- Catch basin replacement
- Depot Street reconstruction, sidewalk, sewer (portion financed by Portland Water District and recovered through sewer assessment)
- Route 302 North shoulders in anticipation of MDOT resurfacing and restriping to add center turn lane (MDOT/MPI eligible, funding not secured)
- Route 35 sidewalks (MDOT/LAP – locally administered project)
- Brand Road, Varney Mill to start of pavement near Pleasant River, Phase III - box cut and build 400 linear feet starting 400 feet northwest of Belanger Avenue (where the road transitions from gravel to pavement)

Other listed projects:

- 21st Century Downtown improvements: construction of road, sidewalk, intersection, signal, lighting, and other improvements, including relocation of aerial utilities underground. Estimated cost: \$18,000,000
- Backlog Roads: improvement/construction of roads that are too large to fit in any one year's road budget and impractical/inefficient to build "piecemeal" over several years (Nash Road, Smith Road, Hall Road, paving on Brand Road from Varney Mill Road to the Pleasant River): \$9,000,000

As the town's road improvement plan gets fleshed out, more projects will be added. In addition to the cost of paving, supplies, and services, more funding will have to put into engineering and project development to be ready. This is particularly important for projects involving Maine DOT and PACTS.

Even allowing for increases in annual funding for road improvements, the attached road improvement plan would accumulate a deficit of about \$14,000,000 over the next ten years. Funding that shortfall – for these road improvements alone – would require significant additional commitment of property taxes (and other revenue, where available).

TOWN of WINDHAM

CAPITAL ROAD IMPROVEMENTS 2018 -2027

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
FUNDING SOURCES										
Beginning balance	629,229									
General Fund Road Improvements (9120)	1,000,000	1,150,000	1,300,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
General Fund Debt Repayment (9510)	191,625	185,625	175,088	168,925	162,400	155,875	148,625	148,625	148,625	148,625
PACTS	284,000									
MDOT/MPI		543,250								
MDOT/LAP			225,000							
DEP	95,000									
TIF										
PWD Funded/Sewer Repayment			475,000							
Other										
Total Funding Sources	2,199,854	1,878,875	2,175,088	1,668,925	1,662,400	1,655,875	1,648,625	1,648,625	1,648,625	1,648,625
*not including TIF pass-through										
FUNDING USES										
Paving/Pavement Preservation	958,229	765,396	600,757	850,000	892,500	937,125	983,981	1,033,180	1,084,839	1,139,081
Equipment Rental, Seasonal Contracts, etc.	150,000	150,000	150,000	150,000	inc	inc	inc	inc	inc	inc
Engineering	30,000	inc	inc	inc	inc	inc	inc	inc	inc	inc
Catch Basin Replacement	100,000	100,000	100,000							
Falmouth Road/Baker Brook Culvert	191,000									
Falmouth Road MPI		486,500								
Route 35 (PACTS)	379,000									
Route 35 Sidewalks (LAP)			300,000							
North Route 302		375,000	375,000							
River Road/Gateway South (MPI)		600,000								
Depot Street			1,275,000							
21st Century Downtown Engineering	250,000	250,000								
21st Century Downtown improvements (estimated debt repayment)*		*		1,371,000	1,460,700	1,452,150	1,440,450	1,424,700	1,404,900	1,381,950
2003 Road Bonds	191,625	185,625	175,088	168,925	162,400	155,875	148,625	148,625	148,625	148,625
Backlog Roads (Nash, Smith, Hall, Brand (paving), estimated debt repayment)**		*	235,500	685,500	730,350	726,075	720,225	712,350	702,450	690,975
Brand Road, Phase I	200,000									
Brand Road, Phase II		125,000								
Brand Road, Phase III			125,000							
* Assumes a 2019 bond issue of \$18 million for corridor improvements, utility relocation										
** Assumes a 2018 bond issue of \$9 million to build, rebuild, and/or pave roads outside the regular paving program										
Total Funding Uses	2,449,854	3,037,521	3,336,345	3,225,425	3,245,950	3,271,225	3,293,281	3,318,855	3,340,814	3,360,631
Net Surplus/(Deficit)	(250,000)	(1,158,646)	(1,161,257)	(1,556,500)	(1,583,550)	(1,615,350)	(1,644,656)	(1,670,230)	(1,692,189)	(1,712,006)
Cumulative Surplus/(Deficit)	(250,000)	(1,408,646)	(2,569,903)	(4,126,403)	(5,709,953)	(7,325,303)	(8,969,959)	(10,640,190)	(12,332,379)	(14,044,385)
Percent Funded	90%	62%	65%	52%	51%	51%	50%	50%	49%	49%
Additional Tax Rate Impact to Fully Fund (Taxable value fixed at \$1.8b)	0.14	0.64	0.65	0.86	0.88	0.90	0.91	0.93	0.94	0.95

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

9130 - BUILDINGS & FACILITIES CAPITAL IMPROVEMENTS

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
42030	Professional Services		-				-
42260	Contracted Services	5,319	413,927	15,647	300,000	300,000	-
44020	Land Improvements	445,488	445,665	10,138	445,665	445,665	-
		450,807	859,592	25,785	745,665	745,665	-
Breakdown of account 42260							
	Building Improvements		150,000		150,000	150,000	
	Buildings & Grounds Improvement Fund						
	Library Space Reconfiguration		100,000		150,000	150,000	
	SWFS Replacement		163,927				
	SWFS Preliminary Design						
			413,927		300,000	300,000	-
Breakdown of account 44020:							
	Roosevelt Promenade TIF		210,000		210,000	210,000	
	Pipeline TIF		173,237		173,237	173,237	
	Gateway North A TIF		52,645		52,645	52,645	
	New Marblehead Manor AHTIF		9,783		9,783	9,783	
			445,665		445,665	445,665	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

9130 – LAND & BUILDING IMPROVEMENTS

This account provides for services and materials for major improvements and repairs to town owned land and buildings, contributions to land and building improvement funds that carry over from year to year for larger projects, and serves as a pass-thru account for TIF funds that are collected as tax revenue in the general fund and appropriated to their respective TIF funds.

42260 Contracted Services

Building Improvements Fund	\$ 150,000
<u>Library Space Reconfiguration</u>	<u>150,000</u>
Total	\$ 300,000

44020 Land Improvements

TIF revenues in R0400 are appropriated through this account and go to their respective funds.

Roosevelt Promenade TIF	\$ 210,000
Pipeline TIF	173,237
Gateway North A TIF	52,645
<u>New Marblehead AH TIF</u>	<u>9,783</u>
Total	\$ 445,665

Much like the capital equipment replacement fund, the building improvements fund is intended to help stabilize the amount in the budget from one year to the next. Projects for 2017-2018 include:

- Public safety building
 - Office space reconfiguration
 - Carpeting replacement, selected areas
 - Boiler replacement and zone reconfiguration
- North Windham fire station
 - Electrical work for appliances, appliance replacement
 - Exterior paint
- South Windham fire station (new)
 - Complete flooring in unfinished day room area
 - Snow guards
- East Windham fire station
 - Exterior door replacement
- Town office building
 - Gym floor refinishing
 - Roof access door
- Library
 - Replace air conditioning wall unit and condenser

Other projects for extensive renovation or replacement of facilities are included on the capital plan summary.

Town of Windham, Maine
Capital Improvement Plan
FY 18 thru FY 27

SOURCES AND USES OF FUNDS

Source	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Buildings & Grounds Improvement Fund										
Beginning Balance	230,590	30,590	52,685	55,805	93,925	302,950	355,975	415,000	515,000	615,000
<u>Revenues and Other Fund Sources</u>										
<i>Revenue</i>										
General Fund	300,000	200,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
<i>Total</i>	300,000	200,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Total Revenues and Other Fund Sources	300,000	200,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Total Funds Available	530,590	230,590	302,685	305,805	343,925	552,950	605,975	665,000	765,000	865,000
<u>Expenditures and Uses</u>										
<i>Capital Projects & Equipment</i>										
<u>Buildings & Grounds (BG)</u>										
Public Works Fueling Station Replacement	BG-2014-005	0	0	(40,975)	(40,975)	(40,975)	(40,975)	(40,975)	0	0
Town Office Emergency Generator	BG-2014-006	0	(20,905)	(20,905)	(20,905)	0	0	0	0	0
Public Works Water Line	BG-2014-012	0	(7,000)	0	0	0	0	0	0	0
Combined Projects	BG-2018-001	(150,000)	0	0	0	0	0	0	0	0
Library Renovations	BG-2018-002	(350,000)	0	0	0	0	0	0	0	0
Combined Projects	BG-2019-001	0	(150,000)	0	0	0	0	0	0	0
EWFS Solar Array Purchase	BG-2020-001	0	0	(35,000)	0	0	0	0	0	0
Combined Projects	BG-2020-002	0	0	(150,000)	0	0	0	0	0	0
Combined Projects	BG-2021-001	0	0	0	(150,000)	0	0	0	0	0
Welcome to Windham Sign Replacement	BG-2023-001	0	0	0	0	0	(6,000)	0	0	0
Combined Projects	BG-2023-002	0	0	0	0	0	(150,000)	0	0	0

Source		FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Buildings & Grounds Improvement Fund											
Combined Projects	BG-2024-001	0	0	0	0	0	0	(150,000)	0	0	0
Combined Projects	BG-2025-001	0	0	0	0	0	0	0	(150,000)	0	0
Combined Projects	BG-2026-001	0	0	0	0	0	0	0	0	(150,000)	0
Combined Projects	BG-2027-001	0	0	0	0	0	0	0	0	0	(150,000)
<i>Total</i>		(500,000)	(177,905)	(246,880)	(211,880)	(40,975)	(196,975)	(190,975)	(150,000)	(150,000)	(150,000)
Total Expenditures and Uses		(500,000)	(177,905)	(246,880)	(211,880)	(40,975)	(196,975)	(190,975)	(150,000)	(150,000)	(150,000)
Change in Fund Balance		(200,000)	22,095	3,120	38,120	209,025	53,025	59,025	100,000	100,000	100,000
Ending Balance		30,590	52,685	55,805	93,925	302,950	355,975	415,000	515,000	615,000	715,000

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Buildings & Grounds (BG)
Contact Buildings & Grounds
Type Improvement
Useful Life 25 years
Category Buildings & Improvements
Priority 1 Critical
Status Active

Project # BG-2014-005
Project Name Public Works Fueling Station Replacement

Total Project Cost: \$204,875

Description

Replacement of existing "temporary" fueling station installed 12-15 years ago. Tanks have experienced moisture problems, corrosion, and fuel pumps freeze up in cold weather. Newer pumps would also enable better control and accounting of fuel.

Assumes lease-purchase financing, possibly in combination with other facilities capital improvements, for five years at 3.5%.

Rescheduled to FY 2016 (3/31/2014). Rescheduled to FY 2019 (3/29/2017).

Rescheduled to at least FY 2017 if a new public works facility is not built.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
Construction/Maintenance		0	40,975	40,975	40,975	122,925	81,950
Total		0	40,975	40,975	40,975	122,925	Total

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total	Future
Buildings & Grounds Improvement Fund		0	40,975	40,975	40,975	122,925	81,950
Total		0	40,975	40,975	40,975	122,925	Total

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Buildings & Grounds (BG)

Contact Buildings & Grounds

Type Improvement

Useful Life 25 years

Category Buildings & Improvements

Priority 1 Critical

Status Active

Project # BG-2014-005

Project Name Public Works Fueling Station Replacement

Total Project Cost: \$204,875

Description

Replacement of existing "temporary" fueling station installed 12-15 years ago. Tanks have experienced moisture problems, corrosion, and fuel pumps freeze up in cold weather. Newer pumps would also enable better control and accounting of fuel.

Assumes lease-purchase financing, possibly in combination with other facilities capital improvements, for five years at 3.5%.

Rescheduled to FY 2016 (3/31/2014). Rescheduled to FY 2019 (3/29/2017).

Rescheduled to at least FY 2017 if a new public works facility is not built.

Justification

Prior	Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
122,925	Construction/Maintenance	40,975	40,975				81,950
Total	Total	40,975	40,975				81,950

Prior	Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
122,925	Buildings & Grounds Improvement Fund	40,975	40,975				81,950
Total	Total	40,975	40,975				81,950

Budget Impact/Other

Capital Improvement Plan

FY 18 thru FY 22

Town of Windham, Maine

Department Buildings & Grounds (BG)

Contact Buildings & Grounds

Type Improvement

Useful Life 20 years

Category Buildings & Improvements

Priority 2 Very Important

Status Active

Project # BG-2014-006
Project Name Town Office Emergency Generator

Total Project Cost: \$62,715

Description

Installation of emergency generator to power offices in the event of a power failure. There is currently no backup power for computer and telephone systems, lighting, heating, or other systems in this building.

Assumes financing, possibly in combination with other facilities capital improvement projects, of \$40,000 for five years at 3.5%.

Rescheduled to FY 2015 (possibly combine with electrical improvements) (3/31/2014)

Rescheduled to FY 2016, finance at 2% over three years in combination with other projects. Rescheduled to FY 2018 (3/29/2017).

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Construction/Maintenance	0	20,905	20,905	20,905		62,715
Total	0	20,905	20,905	20,905		62,715

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Buildings & Grounds Improvement Fund	0	20,905	20,905	20,905		62,715
Total	0	20,905	20,905	20,905		62,715

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Buildings & Grounds (BG)

Contact Public Works Director

Type Improvement

Useful Life 25 years

Category Buildings & Improvements

Priority 1 Critical

Status Active

Project # BG-2014-012

Project Name Public Works Water Line

Total Project Cost: \$7,000

Description

Replacement of water line running under the floor and leaking.

Postponed to FY 19 pending outcome of maintenance facility process.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Construction/Maintenance		7,000				7,000
Total		7,000				7,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Buildings & Grounds Improvement Fund		7,000				7,000
Total		7,000				7,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Buildings & Grounds (BG)

Contact

Type Improvement

Useful Life

Category Unassigned

Priority 2 Very Important

Status Active

Project # BG-2018-001
Project Name Combined Projects

Total Project Cost: \$150,000

Description

Combined projects, large scale maintenance and other improvements

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Construction/Maintenance	150,000					150,000
Total	150,000					150,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Buildings & Grounds Improvement Fund	150,000					150,000
Total	150,000					150,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Buildings & Grounds (BG)

Contact

Type Improvement

Useful Life

Category Unassigned

Priority 2 Very Important

Status Active

Project # BG-2019-001

Project Name Combined Projects

Total Project Cost: \$150,000

Description

Combined projects, large scale maintenance and other improvements

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Construction/Maintenance		150,000				150,000
Total		150,000				150,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Buildings & Grounds Improvement Fund		150,000				150,000
Total		150,000				150,000

Budget Impact/Other

Capital Improvement Plan

FY 18 thru FY 22

Town of Windham, Maine

Department Buildings & Grounds (BG)

Contact Buildings & Grounds

Type Improvement

Useful Life 25 years

Category Buildings & Improvements

Priority 2 Very Important

Status Active

Project # BG-2020-001

Project Name EWFS Solar Array Purchase

Total Project Cost: \$35,000

Description

Cost of the town exercising the purchase option under the 2013 power purchase agreement with ReVision Energy for the solar panel array installed on the roof of the East Windham Fire Station.

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Construction/Maintenance			35,000			35,000
Total			35,000			35,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Buildings & Grounds Improvement Fund			35,000			35,000
Total			35,000			35,000

Budget Impact/Other

Capital Improvement Plan

FY 18 thru FY 22

Department Buildings & Grounds (BG)

Town of Windham, Maine

Contact

Project # BG-2020-002

Type Improvement

Project Name Combined Projects

Useful Life

Category Unassigned

Priority 2 Very Important

Status Active

Total Project Cost: \$150,000

Description

Combined projects, large scale maintenance and other improvements

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Construction/Maintenance			150,000			150,000
Total			150,000			150,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Buildings & Grounds Improvement Fund			150,000			150,000
Total			150,000			150,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Buildings & Grounds (BG)

Contact

Type Improvement

Useful Life

Category Unassigned

Priority 2 Very Important

Status Active

Project # BG-2021-001
Project Name Combined Projects

Total Project Cost: \$150,000

Description

Combined projects, large scale maintenance and other improvements

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Construction/Maintenance				150,000		150,000
Total				150,000		150,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Buildings & Grounds Improvement Fund				150,000		150,000
Total				150,000		150,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 18 thru FY 22

Department Buildings & Grounds (BG)

Contact

Type Improvement

Useful Life

Category Unassigned

Priority 2 Very Important

Status Active

Total Project Cost: \$150,000

Project # BG-2022-001

Project Name Combined Projects

Description

Combined projects, large scale maintenance and other improvements

Justification

Expenditures	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Construction/Maintenance					150,000	150,000
Total					150,000	150,000

Funding Sources	FY 18	FY 19	FY 20	FY 21	FY 22	Total
General Fund					150,000	150,000
Total					150,000	150,000

Budget Impact/Other

Capital Improvement Plan

FY 23 thru FY 27

Town of Windham, Maine

Department Buildings & Grounds (BG)

Contact Buildings & Grounds

Type Improvement

Useful Life 10 years

Category Buildings & Improvements

Priority 3 Important

Status Active

Project # BG-2023-001

Project Name Welcome to Windham Sign Replacement

Total Project Cost: \$6,000

Description

Replacement of three "Welcome to Windham" gateway signs due to deterioration.

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Construction/Maintenance	6,000					6,000
Total	6,000					6,000

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Buildings & Grounds Improvement Fund	6,000					6,000
Total	6,000					6,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Buildings & Grounds (BG)

Contact

Type Improvement

Useful Life

Category Unassigned

Priority 2 Very Important

Status Active

Project #	BG-2023-002
Project Name	Combined Projects

Total Project Cost: \$150,000

Description
Combined projects, large scale maintenance and other improvements

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Construction/Maintenance	150,000					150,000
Total	150,000					150,000

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Buildings & Grounds Improvement Fund	150,000					150,000
Total	150,000					150,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Buildings & Grounds (BG)

Contact

Type Improvement

Useful Life

Category Unassigned

Priority 2 Very Important

Status Active

Project # BG-2024-001

Project Name Combined Projects

Total Project Cost: \$150,000

Description

Combined projects, large scale maintenance and other improvements

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Construction/Maintenance		150,000				150,000
Total		150,000				150,000

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Buildings & Grounds Improvement Fund		150,000				150,000
Total		150,000				150,000

Budget Impact/Other

Capital Improvement Plan
Town of Windham, Maine

FY 23 thru FY 27

Department Buildings & Grounds (BG)

Contact

Type Improvement

Useful Life

Category Unassigned

Priority 2 Very Important

Status Active

Project # BG-2025-001
Project Name Combined Projects

Total Project Cost: \$150,000

Description

Combined projects, large scale maintenance and other improvements

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Construction/Maintenance			150,000			150,000
Total			150,000			150,000

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Buildings & Grounds Improvement Fund			150,000			150,000
Total			150,000			150,000

Budget Impact/Other

Capital Improvement Plan

FY 23 thru FY 27

Town of Windham, Maine

Department Buildings & Grounds (BG)

Contact

Type Improvement

Useful Life

Category Unassigned

Priority 2 Very Important

Status Active

Total Project Cost: \$150,000

Project # BG-2026-001

Project Name Combined Projects

Description

Combined projects, large scale maintenance and other improvements

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Construction/Maintenance				150,000		150,000
Total				150,000		150,000

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Buildings & Grounds Improvement Fund				150,000		150,000
Total				150,000		150,000

Budget Impact/Other

Capital Improvement Plan

FY 23 thru FY 27

Town of Windham, Maine

Department Buildings & Grounds (BG)

Contact

Type Improvement

Useful Life

Category Unassigned

Priority 2 Very Important

Status Active

Project # BG-2027-001

Project Name Combined Projects

Total Project Cost: \$150,000

Description

Combined projects, large scale maintenance and other improvements

Justification

Expenditures	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Construction/Maintenance					150,000	150,000
Total					150,000	150,000

Funding Sources	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Buildings & Grounds Improvement Fund					150,000	150,000
Total					150,000	150,000

Budget Impact/Other

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

9140 - LAND & FACILITIES CAPITAL IMPROVEMENTS

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
42030	Professional Services						
42260	Contracted Services						
44020	Land Improvements	80,226	75,000	8,704	75,000	75,000	
		80,226	75,000	8,704	75,000	75,000	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

9140 – LAND & FACILITIES IMPROVEMENT

This account was established in fiscal 2014 to account for appropriations dedicated to the acquisition and development of parks, playing fields, and related facilities.

The recreation capital facilities investment plan is attached for account 9140. In fiscal 2015 the total for the remaining nine years of the plan was annualized in the summary spreadsheet instead of following the year to year fluctuations. That amount continues at the FY 2017 level of \$75,000 for continued improvements to Lippman park and further development of the community/skate park.

Windham Parks and Recreation Facilities Capital Investment Plan

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Park Improvements:										
Dundee Park		\$30,000								
Skatepark			\$25,000							
Town Hall Playground					\$100,000					
Lowell Playground				\$100,000						
Lippman Park	\$150,000	\$100,000								
Land Purchases:										
\$10,000 per acre x 30 acres			\$300,000			\$300,000			\$300,000	
Parks: New										
Ballfields				\$450,000				\$450,000		
Playgrounds							\$100,000			
Basketball Courts				\$50,000				\$50,000		
Tennis Courts					\$220,000					\$220,000
Department Vehicles:										
Maintenance Pick up			\$25,000							
12 Passenger Van					\$30,000					
12 Passenger Mini Bus							\$60,000			
Totals:	\$150,000	\$130,000	\$350,000	\$600,000	\$350,000	\$300,000	\$160,000	\$500,000	\$300,000	\$220,000

NOTES:

Park Improvements

- 1.) New Playground at Dundee Park
- 2.) Repave surface at Skatepark
- 3.) Replace Playground at Town Hall
- 4.) Replace Playground at Lowell

Land Purchases

- 1.) Buy 30 Acres every 3 Years

Parks: New

- 1.) 3 New Fields every 4 years @ \$150,000 each
- 2.) 1 New Playground in 2020
- 3.) 2 Basketball Court every 4 years @ \$25,000 each
- 4.) 4 Tennis courts every 5 years @ \$55,000 each
- 5.) Phase 1&2 of Lippman Park Project

Department Vehicles:

- 1.) Replace Department 2010 Maintenance Pick up Truck
- 2.) Replace 2010 Department Van
- 3.) Replace 2009 Department Mini Bus

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

9170 - SEWER

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
44120	Portland Water District Assessm	-	351,756	146,565	362,962	362,962	
		-	351,756	146,565	362,962	362,962	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

9170 – SEWER

- 44120 Payments to the Portland Water District for operating and capital costs associated with the South Windham sewer system and Little Falls Wastewater Conveyance.

This account is offset by sewer user fees in revenue account R0450, which reflects estimated revenues from the users of the system, and includes the Maine Correctional System as the biggest user.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

9510 - BONDED DEBT

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
46010	Debt Principal	150,000	150,000	150,000	233,400	233,400	
46020	Debt Interest	50,625	86,500	41,083	80,488	80,488	
		200,625	236,500	191,083	313,888	313,888	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

9510 – BONDED DEBT

Payments on outstanding principal and interest on the town's bonds are paid from this account.

ACCOUNT DETAIL

46010 Payments of principal. The typical structure of municipal bonds is equal principal payments, which helps reduce interest costs over the life of the bond issue.

- \$150,000 for 2003 road bonds. Principal payments remain at \$150,000 per year until fiscal 2019, when they are reduced to \$145,000 per year through the final payment in fiscal 2024.
- \$83,400 for the South Windham fire station project, completed in fiscal 2017. Payments run through fiscal 2037.

46020 Payments of interest. With the typical structure of municipal bond repayments, interest is high in the early years because more of the debt is outstanding. As bonds are paid off, there are fewer outstanding, and interest payments decline.

- \$38,862 for 2003 road bonds. Remaining interest payments through fiscal 2024 will total \$124,300.50.
- \$41,626 for 2017 bonds for the South Windham fire station project. Remaining interest payments through fiscal 2037 will total \$469,053.11.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

9910 - GENERAL CONTINGENCY FUND

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
43010	Supplies and Materials	89,289	150,000	-	150,000	150,000	
		89,289	150,000	-	150,000	150,000	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

9910 – GENERAL CONTINGENCY FUND

This is one of two contingency funds included in the annual budget and offset by fund balance (i.e. no additional property taxes were raised to fund it). The purpose of this account is to provide flexibility to the Council in dealing with unforeseen problems or opportunities without seeking a supplemental appropriation by calling a special town meeting.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

9920 - ENERGY & WEATHER EMERGENCY FUND

acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council
43010	Emergency Fund	100,000	150,000	-	150,000	150,000	
		100,000	150,000	-	150,000	150,000	-

TOWN of WINDHAM

FY 2017-2018 MUNICIPAL BUDGET

9920 – ENERGY & WEATHER EMERGENCY FUND

This is one of two contingency funds included in the annual budget and offset by fund balance (i.e. no additional property taxes were raised to fund it). It was established specifically to address the challenges presented by an unusually severe winter and expenses such as overtime and road salt in public works, or to deal with energy price spikes without adding unnecessarily to department budgets and without seeking a supplemental appropriation by calling a special town meeting.

TOWN of WINDHAM

FY2017-2018 MUNICIPAL BUDGET

STRATEGIC PLAN-BASED BUDGET PROJECTIONS

The following spreadsheets are built upon the manager's proposed budget for FY 2018, including requests based both in the strategic plan adopted by the Council in October 2015 and other requests based on issues and needs identified since then, as well as capital and other plans adopted by the Council.

The budget projection itself is based on a series of assumptions. For specific accounts in the budget projection spreadsheet these assumptions are listed in the columns labeled "projection factor." These are dollar amounts, or percentages, a comment, or may refer to another account. For example, for revenue account R0416, "Recreation Fees," this is an offset of expenses in appropriation account 5111.

Of projections and their value it has been said, "All projections are wrong; some are useful." The point of these budget projections is to provide a sense of the longer-term consequences of actions, or inactions, as a way of informing the decisions that we make.

SUMMARY STATEMENT OF ESTIMATED REVENUES AND PROPOSED APPROPRIATIONS

Budget Proposal	FY 2017 Approved	FY 2018 Preliminary	FY 2018 Manager	FY 2018 Council	FY 2019 projection	FY 2020 projection	FY 2021 projection	FY 2022 projection	FY 2023 projection
Estimated Revenues	\$ 16,802,027	\$ 17,646,273	\$ 17,613,282	\$ -	\$ 17,804,514	\$ 18,208,245	\$ 18,620,839	\$ 19,017,513	\$ 19,423,492
Operating Appropriations	\$ 13,404,179	\$ 14,801,732	\$ 14,090,767	\$ -	\$ 15,359,087	\$ 15,893,080	\$ 16,377,921	\$ 16,851,333	\$ 17,339,385
Non-Operating Appropriations	\$ 3,397,848	\$ 3,622,515	\$ 3,522,515	\$ -	\$ 3,592,292	\$ 3,808,024	\$ 4,019,571	\$ 4,035,854	\$ 4,052,137
Total Appropriations	\$ 16,802,027	\$ 18,424,247	\$ 17,613,282	\$ -	\$ 18,951,380	\$ 19,701,104	\$ 20,397,492	\$ 20,887,187	\$ 21,391,522
Net Surplus/(Deficit)	\$ (0)	\$ (777,974)	\$ 0	\$ -	\$ (1,146,866)	\$ (1,492,859)	\$ (1,776,653)	\$ (1,869,674)	\$ (1,968,030)
Amount Below/(Above) Levy Limit	\$ 290,914	\$ 84,134	\$ 95,125	\$ 9,914,085					

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

REVENUE PROJECTION 2019-2023

STATEMENT OF ESTIMATED REVENUES

acct	description	FY 2016 actual	FY 2017 estimate	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council	FY 2019 projection	FY 2020 projection	FY 2021 projection	FY 2022 projection	FY 2023 projection	projection factor
0400	Property Taxes	\$ 8,761,966	\$ 9,514,632	\$ 9,329,558	\$ 9,829,951	\$ 9,818,960		10,015,339	10,215,646	10,419,959	10,628,358	10,840,925	2%
0401	Supplemental Taxes	35,390		1,860									
0402	Payments in Lieu of Taxes	-	29,247	7,215	29,247	29,247		3,250	3,250	3,250	3,250	3,250	flat
0403	Cashup/Shortages-Overages	41	-	(85)	-	-							
0405	Tax Reports	42	-	181	-	-							
0407	Interest on Taxes	114,467	100,000	62,170	100,000	100,000		102,000	104,040	106,121	108,243	110,408	2%
0408	Tax Lien Fees	20,888	15,000	15,061	15,000	15,000		15,300	15,606	15,918	16,236	16,561	2%
0409	Excise Taxes	3,329,039	3,250,000	1,851,184	3,350,000	3,350,000		3,450,500	3,554,015	3,660,635	3,770,455	3,883,568	3%
0410	Town Clerk Fees	36,651	45,000	22,222	45,000	45,000		45,000	45,000	45,000	45,000	45,000	flat
0411	Building Fees	140,882	125,000	84,250	125,000	150,000		153,000	156,060	159,181	162,365	165,612	2%
0412	Plumbing Fees - Town	48,651	40,000	32,385	40,000	50,000		51,000	52,020	53,060	54,122	55,204	2%
0413	Boat Excise Tax	35,904	25,000	3,807	25,000	25,000		26,000	27,000	28,000	29,000	30,000	1,000
0414	Proof of Insurance Fax	171	-	18	-	-							
0415	Dundee Park	49,234	37,000	31,685	49,000	49,000		49,980	50,980	51,999	53,039	54,100	2%
0416	Recreation Fees	-	210,665	-	228,000	228,000		180,961	185,749	190,668	195,722	200,914	5111
0417	Snowmobile Reg - Town	7,152	7,132	716	7,132	7,132		7,275	7,420	7,569	7,720	7,874	2%
0418	Boat Registration - Town	1,732	1,000	311	1,000	1,000		1,100	1,200	1,300	1,400	1,500	100
0419	ATV Registration - Town	618	400	307	400	400		400	400	400	400	400	flat
0420	Mail-In ReRegistrations	-	-	-	-	-							
0421	CATV Fees	118,909	115,000	-	115,000	115,000		120,000	120,000	120,000	120,000	120,000	flat
0422	Police Fines & Fees	4,615	4,000	2,785	4,000	4,000		2,000	2,000	2,000	2,000	2,000	flat
0424	Court/Witness Fees	307	-	50	-	-							
0425	Animal Control Fines & Fees	250	-	90	-	-							
0427	Passports	23,015	12,500	13,060	12,500	12,500		13,000	13,500	14,000	14,500	15,000	500
0430	State Revenue Sharing	721,722	-	340,885	-	-		-	-	-	-	-	zeroed out
0431	State of Maine	20,671	20,000	19,527	20,000	20,000		25,000	25,000	25,000	25,000	25,000	flat
0432	User Permit	-	-	-	-	-							
0433	Mechanical Systems	10,636	-	9,677	-	-							
0434	Library Fines and Fees	8,434	7,500	4,555	7,500	7,500		8,000	8,500	9,000	9,500	10,000	500
0435	Local Road Assistance	250,876	250,000	248,636	250,000	250,000		250,000	250,000	250,000	250,000	250,000	
0438	Cell Tower Colocations	-	-	-	-	-							
0440	Assessor's Fees	588	500	240	500	500		500	500	500	500	500	flat
0441	Dog Licenses - Town	10,228	9,000	4,445	9,000	9,000		9,000	9,000	9,000	9,000	9,000	flat
0442	Hunting & Fishing - Town	2,369	3,000	1,074	3,000	3,000		3,000	3,000	3,000	3,000	3,000	flat
0443	Registration Fees - Town	53,000	50,000	25,943	50,000	50,000		50,000	50,000	50,000	50,000	50,000	flat
0444	Board of Appeals	2,800	1,500	400	1,500	1,500		1,500	1,500	1,500	1,500	1,500	flat
0445	Subdivision/Review Fees	21,050	60,000	9,900	60,000	60,000		5,000	5,000	5,000	5,000	5,000	flat
0446	Road Construction Fees	1,788	-	1,757	-	-							

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

REVENUE PROJECTION 2019-2023

STATEMENT OF ESTIMATED REVENUES

acct	description	FY 2016 actual	FY 2017 estimate	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council	FY 2019 projection	FY 2020 projection	FY 2021 projection	FY 2022 projection	FY 2023 projection	projection factor
0447	Accessory Apt. Permit	200	-	100	-	-							
0448	Site Plan Fees	9,925	5,000	8,075	5,000	5,000		2,500	2,500	2,500	2,500	2,500	flat
0449	Sewer Application Fees	-	-	-	-	-		-	-	-	-	-	flat
0450	Sewer Fees	128	351,756	-	362,962	362,962		367,766	371,443	375,158	378,909	382,698	2%
0451	Cemetery Trust Fund	2,800	2,800	2,800	2,800	2,800		2,800	2,800	2,800	2,800	2,800	flat
0452	Change of Use Permit	250	-	350	-	-							
0453	Shoreland Review Fees	-	-	-	-	-							
0454	Subdivision Amendment	2,450	-	1,400	-	-							
0455	Auto Junkyard Fee	391	350	391	350	350		350	350	350	350	350	flat
0456	Gravel Pit Fees	650	-	-	-	-							
0457	Shoreland CEO Permit	3,900	2,000	2,000	2,000	2,000		1,250	1,500	1,750	2,000	2,250	250
0458	Sub-Surface Review Fees	4,080	2,000	2,670	2,000	2,000		1,250	1,500	1,750	2,000	2,250	250
0460	Recyclable Revenue	-	-	-	-	-							

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

REVENUE PROJECTION 2019-2023

STATEMENT OF ESTIMATED REVENUES

acct	description	FY 2016 actual	FY 2017 estimate	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	FY 2018 council	FY 2019 projection	FY 2020 projection	FY 2021 projection	FY 2022 projection	FY 2023 projection	projection factor
0470	Solid Waste Fees	526,741	450,000	148,934	450,000	450,000		500,000	500,000	500,000	500,000	500,000	flat
0471	Chaffin Pond Preserve	19	-	-	-	-							
0474	Rescue Misc Fees	365	-	230	-	-							
0475	Rescue Service Fees	610,400	620,000	345,172	620,000	675,000		688,500	702,270	716,315	730,642	745,255	2%
0476	Fire/Rescue Fines & Fees	303	-	1,059	-	-							
0480	Interest on Investments	37,596	25,000	22,671	25,000	25,000		21,000	22,000	23,000	24,000	25,000	1,000
0481	Town Garage Lease	9,416	9,416	9,416	9,416	9,416		25,000	50,000	75,000	75,000	75,000	lease
0482	General Assistance	3,985	28,000	-	28,000	28,000		28,560	29,131	29,714	30,308	30,914	2%
0483	Zone Change Fees	(300)	-	-	-	-							
0484	Miscellaneous Revenue	56,115	97,000	24,045	97,000	110,000		72,000	72,000	72,000	72,000	72,000	flat
0485	Sale of Town Property	500	-	80,000	-	-		1,600	1,600	1,600	1,600	1,600	flat
0486	Building/Space Rental	-	-	-	-	-							
0487	SSI Recoveries	-	-	-	-	-							
0495	Fund Balance	-	763,927	-	1,133,901	1,008,901		1,039,168	1,070,343	1,102,453	1,135,527	1,169,593	flat
0497	Impact Fees	-	75,000	-	75,000	75,000							
0498	TIF Transfers	327,868	395,602	-	410,114	410,114		418,316	426,683	435,216	443,921	452,799	2%
0499	RSU Service Payments	45,000	41,100	-	45,000	45,000		46,350	47,741	49,173	50,648	52,167	3%
0600	Bond Proceeds	-	-	-	-	-							
Total Non-Property Tax Revenues		6,679,512	7,287,395	3,443,765	7,816,322	7,794,322	-	7,789,175	7,992,600	8,200,881	8,389,156	8,582,568	
Total Revenues, All Sources		\$ 15,476,867	\$ 16,802,027	\$ 12,775,183	\$ 17,646,273	\$ 17,613,282	\$ -	\$ 17,804,514	\$ 18,208,246	\$ 18,620,839	\$ 19,017,514	\$ 19,423,493	

TOWN of WINDHAM
FY 2017-2018 MUNICIPAL BUDGET

APPROPRIATION PROJECTION 2019-2023
BY OBJECT ACCOUNT

dept	acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	Δ%	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	FY 2023 projected	projection factor
1110	41010	Compensation	8,295	13,230	3,465	13,230	13,230	0.00%	13,230	13,230	13,230	13,230	13,230	0.00%
1120	41010	Compensation	401,842	418,181	209,436	481,656	432,199	3.35%	536,974	568,340	585,391	602,952	621,041	sp +3.00%
1130	41010	Compensation	194,583	197,967	95,025	202,430	202,430	2.25%	208,503	214,758	221,201	227,837	234,672	3.00%
1140	41010	Compensation	102,502	106,788	52,253	112,076	112,076	4.95%	115,439	118,902	122,469	126,143	129,927	3.00%
1150	41010	Compensation	-	6,370	735	6,370	6,370		6,561	6,758	6,961	7,169	7,385	3.00%
2110	41010	Compensation	132,973	169,888	75,286	182,889	182,889	7.65%	188,376	194,027	199,848	205,843	212,018	3.00%
2120	41010	Compensation	422,997	468,626	214,324	543,845	472,040	0.73%	630,796	676,090	722,743	744,425	766,758	sp +3.00%
2210	41010	Compensation	258,996	268,044	111,459	280,251	280,251	4.55%	288,658	297,318	306,238	315,425	324,888	3.00%
2510	41010	Compensation	127,790	133,596	70,356	175,298	166,199	24.40%	180,557	185,974	191,553	197,300	203,219	3.00%
3110	41010	Compensation	1,500,612	1,616,246	772,020	1,742,273	1,694,199	4.82%	1,794,542	1,848,378	1,903,829	1,960,944	2,019,772	3.00%
3120	41010	Compensation	-	-	-	-	-		-	-	-	-	-	3.00%
3140	41010	Compensation	29,751	37,160	17,977	38,663	38,663	4.04%	39,823	41,018	42,249	43,516	44,822	3.00%
3210	41010	Compensation	12,905	12,319	-	17,337	16,437	33.42%	17,857	18,393	18,945	19,513	20,099	3.00%
4110	41010	Compensation	373,720	455,020	167,231	622,157	495,000	8.79%	660,316	730,396	752,308	774,877	798,123	sp +3.00%
5110	41010	Compensation	149,244	149,785	73,673	153,582	153,582	2.53%	158,189	162,935	167,823	172,858	178,044	3.00%
5510	41010	Compensation	252,068	275,764	128,353	304,504	304,504	10.42%	335,157	345,212	355,568	366,235	377,222	sp +3.00%
6110	41010	Compensation	220,360	231,579	114,074	232,543	232,543	0.42%	239,520	246,705	254,106	261,730	269,581	3.00%
6120	41010	Compensation	179,549	230,590	104,461	265,762	265,762	15.25%	273,735	281,947	290,405	299,118	308,091	3.00%
6510	41010	Compensation	220,579	236,918	114,998	266,259	266,259	12.38%	274,247	282,474	290,949	299,677	308,667	3.00%
7510	41010	Compensation	105,074	101,528	52,519	107,629	107,629	6.01%	110,858	114,184	117,609	121,137	124,771	3.00%
8110	41010	Compensation	91,235	93,039	45,929	96,747	96,747	3.99%	99,650	102,639	105,718	108,890	112,156	3.00%
41010 Total			4,785,075	5,222,640	2,423,575	5,845,503	5,539,011		6,172,989	6,449,678	6,669,142	6,868,819	7,074,487	
1130	41020	Overtime Compensation	-	150	506	750	750	400.00%	773	796	820	844	869	3.00%
1140	41020	Overtime Compensation	1,360	2,000	544	2,000	2,000	0.00%	2,060	2,122	2,185	2,251	2,319	3.00%
2120	41020	Overtime Compensation	23,659	58,600	7,669	58,600	58,600	0.00%	60,358	62,169	64,034	65,955	67,933	3.00%
2210	41020	Overtime Compensation	8,508	13,212	5,374	13,212	13,212	0.00%	13,608	14,017	14,437	14,870	15,316	3.00%
2510	41020	Overtime Compensation	2,696	6,860	825	6,860	6,860	0.00%	7,066	7,278	7,496	7,721	7,953	3.00%
3110	41020	Premium Compensation	212,184	220,000	120,399	239,500	239,500	8.86%	246,685	254,086	261,708	269,559	277,646	3.00%
3120	41020	Premium Compensation	-	-	-	-	-		-	-	-	-	-	3.00%
3140	41020	Overtime Compensation	306	750	67	750	750	0.00%	773	796	820	844	869	3.00%
3210	41020	Overtime Compensation	-	400	536	500	500	25.00%	515	530	546	563	580	3.00%
4110	41020	Overtime Compensation	50,908	47,479	55,571	80,904	80,904	70.40%	83,331	85,831	88,406	91,058	93,790	3.00%
5110	41020	Overtime Compensation	56	1,000	36	1,000	1,000	0.00%	1,030	1,061	1,093	1,126	1,159	3.00%
6110	41020	Overtime Compensation	-	-	292	-	-		-	-	-	-	-	3.00%
7510	41020	Overtime Compensation	-	1,200	2,835	-	-	-100.00%	-	-	-	-	-	3.00%
41020 Total			299,676	351,651	194,655	404,076	404,076		416,198	428,684	441,545	454,791	468,435	
1120	41030	Part-time Compensation	647	-	-	-	-		-	-	-	-	-	3.00%
1130	41030	Part-time Compensation	412	-	-	33,550	-		34,556	35,593	36,660	37,760	38,893	3.00%
1160	41030	Part-time Compensation	9,187	10,843	2,851	10,658	10,658	-1.70%	10,978	11,307	11,646	11,996	12,356	3.00%
2210	41030	Part-time Compensation	12,165	20,000	4,755	20,000	20,000	0.00%	20,600	21,218	21,855	22,510	23,185	3.00%
3110	41030	Part-time Compensation	-	-	-	-	-		-	-	-	-	-	3.00%
3120	41030	Part-time Compensation	-	-	-	-	-		-	-	-	-	-	3.00%
4110	41030	Part-time Compensation	702,507	815,618	351,872	821,826	821,826	0.76%	846,481	871,875	898,031	924,972	952,722	3.00%
4210	41030	Part-time Compensation	-	2,000	-	2,000	2,000	0.00%	2,060	2,122	2,185	2,251	2,319	3.00%
5110	41030	Part-time Compensation	16,519	15,810	3,983	17,628	17,628	11.50%	18,157	18,702	19,263	19,841	20,436	3.00%
5111	41030	Part-time Compensation	80,725	94,500	65,336	94,500	94,500	0.00%	97,335	100,255	103,263	106,361	109,551	3.00%
5120	41030	Part-time Compensation	62,337	69,054	48,996	68,000	68,000	-1.53%	70,040	72,141	74,305	76,535	78,831	3.00%
5130	41030	Part-time Compensation	986	14,000	-	-	-	-100.00%	-	-	-	-	-	3.00%
5510	41030	Part-time Compensation	51,264	63,492	28,625	87,153	68,830	8.41%	89,768	92,461	95,235	98,092	101,035	3.00%
6110	41030	Part-time Compensation	2,345	-	441	-	-		-	-	-	-	-	3.00%
6520	41030	Part-time Compensation	-	-	-	6,600	6,600		6,600	6,798	7,002	7,212	7,428	3.00%
7510	41030	Part-time Compensation	31,277	59,980	26,109	56,227	56,227	-6.26%	57,914	59,652	61,441	63,285	65,183	3.00%

TOWN of WINDHAM
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APPROPRIATION PROJECTION 2019-2023
BY OBJECT ACCOUNT

dept	acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	Δ%	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	FY 2023 projected	projection factor
	41030	Total	970,370	1,165,297	532,968	1,218,143	1,166,270		1,254,489	1,292,124	1,330,887	1,370,814	1,411,938	
1220	41060	Social Security	483,082	522,843	255,038	571,373	541,105	3.49%	588,514	606,170	624,355	643,085	662,378	3.00%
	41060	Total	483,082	522,843	255,038	571,373	541,105		588,514	606,170	624,355	643,085	662,378	
1220	41070	Health & Dental	819,428	856,231	348,458	1,223,461	987,552	15.34%	1,278,516	1,336,050	1,396,172	1,458,999	1,524,654	4.50%
	41070	Total	819,428	856,231	348,458	1,223,461	987,552		1,278,516	1,336,050	1,396,172	1,458,999	1,524,654	
1220	41080	Deferred Compensation	137,130	137,000	65,627	158,699	140,000	2.19%	163,460	168,364	173,415	178,617	183,976	3.00%
	41080	Total	137,130	137,000	65,627	158,699	140,000		163,460	168,364	173,415	178,617	183,976	
1220	41090	Tuition Reimbursement	743	5,000	743	5,000	5,000	0.00%	5,150	5,305	5,464	5,628	5,796	3.00%
	41090	Total	743	5,000	743	5,000	5,000		5,150	5,305	5,464	5,628	5,796	
3110	41100	Compensation for Court time	12,222	18,000	3,856	18,000	18,000	0.00%	18,540	19,096	19,669	20,259	20,867	3.00%
	41100	Total	12,222	18,000	3,856	18,000	18,000		18,540	19,096	19,669	20,259	20,867	
1220	41110	Classification Plan	-	-	-	-	-		-	-	-	-	-	3.00%
5111	41110	Payroll Tax	8,548	10,000	-	10,000	10,000	0.00%	10,300	10,609	10,927	11,255	11,593	3.00%
	41110	Total	8,548	10,000	-	10,000	10,000		10,300	10,609	10,927	11,255	11,593	
1220	41120	MPERS Contributions	162,710	186,740	85,151	247,910	200,912	7.59%	255,347	263,008	270,898	279,025	287,396	3.00%
	41120	Total	162,710	186,740	85,151	247,910	200,912		255,347	263,008	270,898	279,025	287,396	
4110	41130	Training Compensation	87,016	88,218	30,791	86,842	86,842	-1.56%	89,447	92,131	94,895	97,741	100,674	3.00%
	41130	Total	87,016	88,218	30,791	86,842	86,842		89,447	92,131	94,895	97,741	100,674	
1220	41140	Income Protection	5,707	7,200	(1,611)	8,000	8,000	11.11%	8,360	8,736	9,129	9,540	9,969	4.50%
	41140	Total	5,707	7,200	(1,611)	8,000	8,000		8,360	8,736	9,129	9,540	9,969	
1220	41150	Long Term Disability	6,171	6,500	3,160	6,500	6,500	0.00%	6,793	7,098	7,418	7,751	8,100	4.50%
	41150	Total	6,171	6,500	3,160	6,500	6,500		6,793	7,098	7,418	7,751	8,100	
		Total Wages & Benefits	7,777,877	8,577,320	3,942,411	9,803,506	9,113,268		10,268,104	10,687,052	11,053,915	11,406,326	11,770,263	
1110	42010	Legal Services	110,358	80,000	33,220	80,000	80,000	0.00%	84,000	88,200	92,610	97,241	102,103	5.00%
	42010	Total	110,358	80,000	33,220	80,000	80,000		84,000	88,200	92,610	97,241	102,103	
1110	42020	Audit Fees	18,050	19,300	12,500	19,300	19,300	0.00%	20,265	21,278	22,342	23,459	24,632	5.00%
	42020	Total	18,050	19,300	12,500	19,300	19,300		20,265	21,278	22,342	23,459	24,632	
1120	42030	Professional Services	15,229	25,000	3,825	25,000	25,000	0.00%	25,500	26,010	26,530	27,061	27,602	2.00%
1130	42030	Professional Services	14,360	22,500	12,942	23,000	23,000	2.22%	23,460	23,929	24,408	24,896	25,394	2.00%
1140	42030	Professional Services	118	1,000	-	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
1160	42030	Professional Services	37,285	39,815	24,249	39,815	39,815	0.00%	40,611	41,424	42,252	43,097	43,959	2.00%
1230	42030	Professional Services	-	-	-	-	-		-	-	-	-	-	2.00%
2110	42030	Professional Services	42,197	31,630	19,226	21,935	21,935	-30.65%	22,374	22,821	23,278	23,743	24,218	2.00%
2910	42030	Professional Services	12,235	53,432	3,020	54,540	54,540	2.07%	55,631	56,743	57,878	59,036	60,217	2.00%
3110	42030	Professional Services	10,230	9,000	7,082	11,000	11,000	22.22%	11,220	11,444	11,673	11,907	12,145	2.00%
3120	42030	Professional Services	13,300	13,500	3,614	14,000	14,000	3.70%	14,280	14,566	14,857	15,154	15,457	2.00%
3140	42030	Professional Services	24,656	26,500	11,841	27,000	27,000	1.89%	27,540	28,091	28,653	29,226	29,810	2.00%
4110	42030	Professional Services	45,388	44,628	24,781	47,314	47,314	6.02%	48,260	49,225	50,210	51,214	52,238	2.00%
4210	42030	Professional Services	33,178	36,414	6,245	37,142	37,142	2.00%	37,885	38,643	39,415	40,204	41,008	2.00%
5110	42030	Professional Services	2,966	3,000	-	4,200	4,200	40.00%	4,284	4,370	4,457	4,546	4,637	2.00%

TOWN of WINDHAM
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BY OBJECT ACCOUNT

dept	acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	Δ%	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	FY 2023 projected	projection factor
5111	42030	Professional Services	1,511	3,995	1,528	4,000	4,000	0.13%	4,080	4,162	4,245	4,330	4,416	2.00%
5120	42030	Professional Services	1,439	5,000	1,154	5,000	5,000	0.00%	5,100	5,202	5,306	5,412	5,520	2.00%
5510	42030	Professional Services	19,684	11,400	5,544	10,700	10,700	-6.14%	10,914	11,132	11,355	11,582	11,814	2.00%
6110	42030	Professional Services	9,000	12,960	4,500	13,000	13,000	0.31%	13,260	13,525	13,796	14,072	14,353	2.00%
6120	42030	Professional Services	-	60,000	2,759	40,000	40,000	-33.33%	40,800	41,616	42,448	43,297	44,163	2.00%
6121	42030	Professional Services	3,929	-	2,293	-	25,000		25,000	25,000	25,000	25,000	25,000	2.00%
6510	42030	Professional Services	893	17,600	200	17,600	17,600	0.00%	17,952	18,311	18,677	19,051	19,432	2.00%
6520	42030	Professional Services	-	6,500	-	4,000	4,000	-38.46%	4,080	4,162	4,245	4,330	4,416	2.00%
7510	42030	Professional Services	4,018	6,270	3,810	6,270	6,270	0.00%	6,395	6,523	6,654	6,787	6,923	2.00%
8110	42030	Professional Services	-	-	-	-	-		-	-	-	-	-	2.00%
9130	42030	Professional Services	-	-	-	-	-		-	-	-	-	-	2.00%
42030 Total			291,613	430,144	138,613	406,516	431,516		439,646	447,939	456,398	465,026	473,827	
1120	42040	Print Services	-	500	-	500	500	0.00%	510	520	531	541	552	2.00%
4110	42040	Print Services	283	-	451	500	500	#DIV/0!	510	520	531	541	552	2.00%
5510	42040	Print Services	-	1,100	1,075	1,100	1,400	27.27%	1,122	1,144	1,167	1,191	1,214	2.00%
6110	42040	Print Services	156	200	-	200	200	0.00%	204	208	212	216	221	2.00%
6120	42040	Print Services	-	1,000	79	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
6510	42040	Print Services	405	500	79	500	500	0.00%	510	520	531	541	552	2.00%
7510	42040	Print Services	3,919	5,000	3,954	4,000	4,000	-20.00%	4,080	4,162	4,245	4,330	4,416	2.00%
42040 Total			4,763	8,300	5,637	7,800	8,100		7,956	8,115	8,277	8,443	8,612	
1120	42050	Equipment Maintenance	55	55	-	55	55		56	57	58	60	61	2.00%
1130	42050	Equipment Maintenance	-	300	-	500	500	66.67%	510	520	531	541	552	2.00%
1140	42050	Equipment Maintenance	36,907	40,000	29,659	131,421	131,421	228.55%	134,049	136,730	139,465	142,254	145,099	2.00%
5510	42050	Equipment Maintenance	1,645	1,650	596	1,650	1,650	0.00%	1,683	1,717	1,751	1,786	1,822	2.00%
6110	42050	Equipment Maintenance	465	500	-	200	200	-60.00%	204	208	212	216	221	2.00%
6120	42050	Equipment Maintenance	-	500	-	500	500	0.00%	510	520	531	541	552	2.00%
6510	42050	Equipment Maintenance	10,661	14,035	3,301	12,675	12,675	-9.69%	12,929	13,187	13,451	13,720	13,994	2.00%
6520	42050	Equipment Maintenance	3,747	3,750	747	5,175	5,175	38.00%	5,279	5,384	5,492	5,602	5,714	2.00%
7510	42050	Equipment Maintenance	1,754	900	-	900	900	0.00%	918	936	955	974	994	2.00%
42050 Total			55,235	61,690	34,302	153,076	153,076		156,138	159,260	162,445	165,694	169,008	
1120	42060	Telephone	7,930	7,500	3,813	7,800	7,800	4.00%	7,956	8,115	8,277	8,443	8,612	2.00%
1130	42060	Telephone	100	300	75	300	300	0.00%	306	312	318	325	331	2.00%
1140	42060	Telephone/Data Lines	18,048	19,776	14,868	20,736	20,736	4.85%	21,151	21,574	22,005	22,445	22,894	2.00%
1160	42060	Telephone	80	600	60	600	600	0.00%	612	624	637	649	662	2.00%
2110	42060	Telephone	3,139	4,200	2,357	5,400	5,400	28.57%	5,508	5,618	5,731	5,845	5,962	2.00%
3120	42060	Telephone	15,458	25,200	11,112	22,000	22,000	-12.70%	22,440	22,889	23,347	23,814	24,290	2.00%
4110	42060	Telephone	8,629	9,000	4,318	9,500	9,500	5.56%	9,690	9,884	10,081	10,283	10,489	2.00%
5110	42060	Telephone	846	1,000	390	1,200	1,200	20.00%	1,224	1,248	1,273	1,299	1,325	2.00%
5120	42060	Telephone	578	400	409	850	850	112.50%	867	884	902	920	938	2.00%
5130	42060	Telephone	264	500	170	-	-	-100.00%	-	-	-	-	-	2.00%
5510	42060	Telephone	1,962	2,250	1,122	2,250	2,250	0.00%	2,295	2,341	2,388	2,435	2,484	2.00%
6110	42060	Telephone	3,901	3,900	1,450	3,900	3,900	0.00%	3,978	4,058	4,139	4,221	4,306	2.00%
6120	42060	Telephone	1,298	2,100	897	2,100	2,100	0.00%	2,142	2,185	2,229	2,273	2,319	2.00%
6510	42060	Telephone	1,064	2,464	876	2,464	2,464	0.00%	2,513	2,564	2,615	2,667	2,720	2.00%
7510	42060	Telephone	1,069	1,300	570	1,300	1,300	0.00%	1,326	1,353	1,380	1,407	1,435	2.00%
8110	42060	Telephone	494	700	176	700	700	0.00%	714	728	743	758	773	2.00%
42060 Total			64,860	81,190	42,664	81,100	81,100		82,722	84,376	86,064	87,785	89,541	
1120	42070	Advertising	4,117	2,500	2,724	6,000	6,000	140.00%	6,120	6,242	6,367	6,495	6,624	2.00%
1130	42070	Advertising	216	300	(20)	300	300	0.00%	306	312	318	325	331	2.00%
2110	42070	Advertising	2,177	1,000	205	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%

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3110	42070	Advertising	-	750	30	700	700	-6.67%	714	728	743	758	773	2.00%
4110	42070	Advertising	-	-	-	-	-		-	-	-	-	-	2.00%
5110	42070	Advertising	549	1,000	1,251	1,000	1,000		1,020	1,040	1,061	1,082	1,104	2.00%
6110	42070	Advertising	1,479	1,500	273	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
6120	42070	Advertising	6,858	5,000	3,302	7,500	7,500	50.00%	7,650	7,803	7,959	8,118	8,281	2.00%
6510	42070	Advertising	104	800	-	800	800	0.00%	816	832	849	866	883	2.00%
7510	42070	Advertising	3,330	3,300	2,383	3,300	3,300	0.00%	3,366	3,433	3,502	3,572	3,643	2.00%
42070 Total			18,830	16,150	10,148	22,100	22,100		22,542	22,993	23,453	23,922	24,400	
1120	42080	Postage	4,932	5,500	2,400	5,500	5,500	0.00%	5,610	5,722	5,837	5,953	6,072	2.00%
1130	42080	Postage	11,298	18,500	8,026	19,000	19,000	2.70%	19,380	19,768	20,163	20,566	20,978	2.00%
2110	42080	Postage	236	400	38	400	400	0.00%	408	416	424	433	442	2.00%
3110	42080	Postage	530	1,000	360	1,200	1,200	20.00%	1,224	1,248	1,273	1,299	1,325	2.00%
4110	42080	Postage	634	400	242	400	400	0.00%	408	416	424	433	442	2.00%
5110	42080	Postage	301	300	100	300	300	0.00%	306	312	318	325	331	2.00%
5510	42080	Postage	1,235	1,000	601	1,500	1,500	50.00%	1,530	1,561	1,592	1,624	1,656	2.00%
6110	42080	Postage	1,509	1,500	477	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
6120	42080	Postage	1,689	1,200	481	1,200	1,200	0.00%	1,224	1,248	1,273	1,299	1,325	2.00%
6510	42080	Postage	1,265	2,753	386	2,753	2,753	0.00%	2,808	2,864	2,922	2,980	3,040	2.00%
7510	42080	Postage	1,494	2,000	1,834	1,100	1,100	-45.00%	1,122	1,144	1,167	1,191	1,214	2.00%
8110	42080	Postage	69	200	72	200	200	0.00%	204	208	212	216	221	2.00%
42080 Total			25,193	34,753	15,017	35,053	35,053		35,754	36,469	37,199	37,942	38,701	
1110	42090	Training/Conferences	17	500	-	500	500	0.00%	510	520	531	541	552	2.00%
1120	42090	Training/Conferences	797	2,000	1,450	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
1130	42090	Training/Conferences	-	250	-	250	250	0.00%	255	260	265	271	276	2.00%
1140	42090	Training/Conferences	1,107	500	-	250	250	-50.00%	255	260	265	271	276	2.00%
1150	42090	Training/Conferences	-	200	-	200	200	0.00%	204	208	212	216	221	2.00%
2110	42090	Training/Conferences	198	2,000	2,073	3,000	3,000	50.00%	3,060	3,121	3,184	3,247	3,312	2.00%
2120	42090	Training/Conferences	255	500	-	500	500	0.00%	510	520	531	541	552	2.00%
2210	42090	Training/Conferences	175	300	260	300	300	0.00%	306	312	318	325	331	2.00%
2510	42090	Training/Conferences	-	1,000	-	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
3110	42090	Training/Conferences	13,422	23,000	12,098	25,500	25,500	10.87%	26,010	26,530	27,061	27,602	28,154	2.00%
3120	42090	Training/Conferences	-	-	-	-	-		-	-	-	-	-	2.00%
4110	42090	Training/Conferences	26,893	20,000	9,685	25,115	25,115	25.58%	25,617	26,130	26,652	27,185	27,729	2.00%
5110	42090	Training/Conferences	588	2,500	352	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
5510	42090	Training/Conferences	1,200	1,000	350	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
6110	42090	Training/Conferences	2,321	3,000	823	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
6120	42090	Training/Conferences	1,164	3,000	115	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
6510	42090	Training/Conferences	935	1,655	1,522	1,655	1,655	0.00%	1,688	1,722	1,756	1,791	1,827	2.00%
6520	42090	Training/Conferences	-	1,200	25	1,200	1,200	0.00%	1,224	1,248	1,273	1,299	1,325	2.00%
7510	42090	Training/Conferences	170	750	-	750	750	0.00%	765	780	796	812	828	2.00%
8110	42090	Training/Conferences	260	375	-	375	375	0.00%	383	390	398	406	414	2.00%
42090 Total			49,501	63,730	28,752	72,095	72,095		73,537	75,008	76,508	78,038	79,599	
1110	42100	Travel/Meals	231	250	431	250	250	0.00%	255	260	265	271	276	2.00%
1120	42100	Travel/Meals	5,153	4,500	4,159	5,500	5,500	22.22%	5,610	5,722	5,837	5,953	6,072	2.00%
1130	42100	Travel/Meals	611	900	558	1,000	1,000	11.11%	1,020	1,040	1,061	1,082	1,104	2.00%
1140	42100	Travel/Meals	174	300	163	300	300	0.00%	306	312	318	325	331	2.00%
1150	42100	Travel/Meals	-	500	139	500	500	0.00%	510	520	531	541	552	2.00%
1160	42100	Travel/Meals	-	-	-	-	-		-	-	-	-	-	2.00%
2110	42100	Travel/Meals	1,243	1,500	1,231	3,000	3,000	100.00%	3,060	3,121	3,184	3,247	3,312	2.00%
2510	42100	Travel/Meals	-	-	-	-	-		-	-	-	-	-	2.00%
3110	42100	Travel/Meals	7,381	9,200	5,925	11,000	11,000	19.57%	11,220	11,444	11,673	11,907	12,145	2.00%

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BY OBJECT ACCOUNT

dept	acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	Δ%	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	FY 2023 projected	projection factor
3120	42100	Travel/Meals	-	-	-	-	-	#DIV/0!	-	-	-	-	-	2.00%
4110	42100	Travel/Meals	2,466	2,600	797	2,600	2,600	0.00%	2,652	2,705	2,759	2,814	2,871	2.00%
5110	42100	Travel/Meals	1,276	1,000	282	1,400	1,400	40.00%	1,428	1,457	1,486	1,515	1,546	2.00%
5510	42100	Travel/Meals	1,758	2,500	962	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
6110	42100	Travel/Meals	1,838	2,000	199	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
6120	42100	Travel/Meals	479	3,000	1,344	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
6510	42100	Travel/Meals	1,486	1,780	302	2,720	2,720	52.81%	2,774	2,830	2,886	2,944	3,003	2.00%
7510	42100	Travel/Meals	1,571	2,440	301	2,200	2,200	-9.84%	2,244	2,289	2,335	2,381	2,429	2.00%
8110	42100	Travel/Meals	285	350	-	350	350	0.00%	357	364	371	379	386	2.00%
42100 Total			25,951	32,820	16,792	38,320	38,320		39,086	39,868	40,665	41,479	42,308	
1110	42110	Memberships	44,365	45,000	22,329	45,971	45,971	2.16%	46,890	47,828	48,785	49,760	50,756	2.00%
1120	42110	Memberships	1,695	2,000	1,533	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
1140	42110	Memberships	272	300	-	200	200	-33.33%	204	208	212	216	221	2.00%
1150	42110	Memberships	-	-	-	-	-		-	-	-	-	-	2.00%
1160	42110	Memberships	-	-	10	-	-		-	-	-	-	-	2.00%
2110	42110	Memberships	259	250	(116)	500	500	100.00%	510	520	531	541	552	2.00%
3110	42110	Memberships	1,124	1,850	814	1,850	1,850	0.00%	1,887	1,925	1,963	2,002	2,043	2.00%
4110	42110	Memberships	4,836	5,275	3,915	5,275	5,275	0.00%	5,381	5,488	5,598	5,710	5,824	2.00%
5110	42110	Memberships	246	350	276	450	450	28.57%	459	468	478	487	497	2.00%
5510	42110	Memberships	484	500	70	500	500	0.00%	510	520	531	541	552	2.00%
6110	42110	Memberships	250	500	70	390	390	-22.00%	398	406	414	422	431	2.00%
6120	42110	Memberships	541	1,400	786	1,700	1,700	21.43%	1,734	1,769	1,804	1,840	1,877	2.00%
6510	42110	Memberships	295	505	295	505	505	0.00%	515	525	536	547	558	2.00%
7510	42110	Memberships	110	140	75	175	175	25.00%	179	182	186	189	193	2.00%
8110	42110	Memberships	50	200	90	120	120	-40.00%	122	125	127	130	132	2.00%
42110 Total			54,527	58,270	30,147	59,636	59,636		60,829	62,045	63,286	64,552	65,843	
2210	42120	Rentals	320	1,200	479	1,200	1,200	0.00%	1,224	1,248	1,273	1,299	1,325	2.00%
2510	42120	Rentals	1,584	2,500	742	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
42120 Total			1,904	3,700	1,221	3,700	3,700		3,774	3,849	3,926	4,005	4,085	
2210	42150	Refuse Pickup	13,734	13,000	5,705	13,000	13,000	0.00%	13,260	13,525	13,796	14,072	14,353	2.00%
5120	42150	Refuse Pickup	304	400	319	400	400	0.00%	408	416	424	433	442	2.00%
42150 Total			14,038	13,400	6,024	13,400	13,400		13,668	13,941	14,220	14,505	14,795	
2130	42190	Contracted Services	32,671	50,500	44,525	50,500	50,500	0.00%	51,510	52,540	53,591	54,663	55,756	2.00%
9120	42190	Contracted Services	370,723	850,000	451,658	1,000,000	1,000,000	17.65%	1,150,000	1,300,000	1,500,000	1,500,000	1,500,000	0.00%
42190 Total			403,394	900,500	496,184	1,050,500	1,050,500		1,201,510	1,352,540	1,553,591	1,554,663	1,555,756	
2510	42200	Outside Vehicle Maintenance	14,470	35,000	23,240	35,000	35,000	0.00%	35,700	36,414	37,142	37,885	38,643	2.00%
3210	42200	Outside Vehicle Maintenance	7,712	13,000	3,001	13,000	13,000	0.00%	13,260	13,525	13,796	14,072	14,353	2.00%
4210	42200	Outside Vehicle Maintenance	19,221	24,000	4,782	24,000	24,000	0.00%	24,480	24,970	25,469	25,978	26,498	2.00%
5111	42200	Outside Vehicle Maintenance	-	-	199	300	300		306	312	318	325	331	2.00%
42200 Total			41,403	72,000	31,222	72,300	72,300		73,746	75,221	76,725	78,260	79,825	
1160	42210	Electrical Equipment Maintenanc	1,344	1,500	150	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
2110	42210	Electrical Equipment Maintenanc	2,211	2,500	3,490	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
2130	42210	Electrical Equipment Maintenanc	4,090	10,000	3,814	10,000	10,000	0.00%	10,200	10,404	10,612	10,824	11,041	2.00%
2510	42210	Electrical Equipment Maintenanc	-	-	-	-	-		-	-	-	-	-	2.00%
3110	42210	Electrical Equipment Maintenanc	1,692	3,100	99	3,300	3,300	6.45%	3,366	3,433	3,502	3,572	3,643	2.00%
3120	42210	Electrical Equipment Maintenanc	4,340	8,000	3,991	8,000	8,000	0.00%	8,160	8,323	8,490	8,659	8,833	2.00%
3210	42210	Electrical Equipment Maintenanc	-	-	-	-	-		-	-	-	-	-	2.00%
4110	42210	Electrical Equipment Maintenanc	9,254	4,440	4,081	5,660	5,660	27.48%	5,773	5,889	6,006	6,127	6,249	2.00%

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4210	42210	Electrical Equipment Maintenan	6,535	4,000	(116)	4,000	4,000	0.00%	4,080	4,162	4,245	4,330	4,416	2.00%
	42210 Total		29,467	33,540	15,510	34,960	34,960		35,659	36,372	37,100	37,842	38,599	
2130	42220	Electricity	64,417	65,000	35,522	65,000	65,000	0.00%	66,300	67,626	68,979	70,358	71,765	2.00%
2210	42220	Electricity	70,329	75,000	31,543	75,000	75,000	0.00%	76,500	78,030	79,591	81,182	82,806	2.00%
5120	42220	Electricity	1,808	2,000	900	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
5130	42220	Electricity	-	500	-	-	-	-100.00%	-	-	-	-	-	2.00%
	42220 Total		136,554	142,500	67,966	142,000	142,000		144,840	147,737	150,692	153,705	156,779	
2210	42230	Water Supply	4,323	4,000	1,956	4,000	4,000	0.00%	4,080	4,162	4,245	4,330	4,416	2.00%
2220	42230	Water Supply	456	300	(140)	300	300	0.00%	306	312	318	325	331	2.00%
5120	42230	Water Supply	2,103	2,500	662	2,000	2,000	-20.00%	2,040	2,081	2,122	2,165	2,208	2.00%
	42230 Total		6,882	6,800	2,478	6,300	6,300		6,426	6,555	6,686	6,819	6,956	
4150	42240	Water Main Charges	98,963	94,730	42,709	95,772	95,772	1.10%	97,687	99,641	101,634	103,667	105,740	2.00%
	42240 Total		98,963	94,730	42,709	95,772	95,772		97,687	99,641	101,634	103,667	105,740	
2210	42250	Building Maintenance Services	58,032	65,000	21,778	65,000	65,000	0.00%	66,300	67,626	68,979	70,358	71,765	2.00%
5120	42250	Building Services	5,488	4,500	878	5,000	5,000	11.11%	5,100	5,202	5,306	5,412	5,520	2.00%
	42250 Total		63,520	69,500	22,656	70,000	70,000		71,400	72,828	74,285	75,770	77,286	
2120	42260	Contracted Services	65,106	72,750	28,560	72,750	72,750	0.00%	74,205	75,689	77,203	78,747	80,322	2.00%
2220	42260	Contracted Services	4,434	6,000	-	6,000	6,000	0.00%	6,120	6,242	6,367	6,495	6,624	2.00%
2910	42260	Contracted Services	617,378	633,030	253,420	633,030	633,030	0.00%	645,691	658,604	671,777	685,212	698,916	2.00%
3120	42260	Contracted Services	329,139	339,014	-	349,200	349,200	3.00%	356,184	363,308	370,574	377,985	385,545	2.00%
4110	42260	Contracted Services	40,475	40,000	23,523	-	-	-100.00%	-	-	-	-	-	2.00%
5110	42260	Contracted Services	4,442	4,500	1,823	1,000	1,000	-77.78%	1,020	1,040	1,061	1,082	1,104	2.00%
5111	42260	Contracted Services - Day Camp	26,599	25,000	26,599	32,000	32,000	28.00%	32,640	33,293	33,959	34,638	35,331	2.00%
5130	42260	Contracted Services	263	600	3,684	700	700	16.67%	714	728	743	758	773	2.00%
9130	42260	Contracted Services	5,319	413,927	15,647	300,000	300,000	-27.52%	200,000	250,000	250,000	250,000	250,000	2.00%
	42260 Total		1,093,155	1,534,821	353,256	1,394,680	1,394,680		1,316,574	1,388,905	1,411,683	1,434,917	1,458,615	
5111	42280	Contracted Services - Other	13,207	48,000	13,207	48,000	48,000	0.00%	48,960	49,939	50,938	51,957	52,996	2.00%
	42280 Total		13,207	48,000	13,207	48,000	48,000		48,960	49,939	50,938	51,957	52,996	
2910	42330	Tipping Fees	162,498	148,050	70,727	158,625	158,625	7.14%	161,798	165,033	168,334	171,701	175,135	2.00%
	42330 Total		162,498	148,050	70,727	158,625	158,625		161,798	165,033	168,334	171,701	175,135	
1220	42600	Workers Compensation	243,382	261,098	62,279	279,316	224,289	-14.10%	291,885	305,020	318,746	333,090	348,079	4.50%
	42600 Total		243,382	261,098	62,279	279,316	224,289		291,885	305,020	318,746	333,090	348,079	
1210	42610	Vehicle Insurance	51,343	55,500	52,509	57,850	57,850	4.23%	60,453	63,174	66,016	68,987	72,092	4.50%
	42610 Total		51,343	55,500	52,509	57,850	57,850		60,453	63,174	66,016	68,987	72,092	
1210	42620	Property & General Liability	38,797	40,800	38,472	22,340	22,340	-45.25%	23,345	24,396	25,494	26,641	27,840	4.50%
	42620 Total		38,797	40,800	38,472	22,340	22,340		23,345	24,396	25,494	26,641	27,840	
1210	42630	Professional Liability	26,915	30,020	27,185	46,660	46,660	55.43%	48,760	50,954	53,247	55,643	58,147	4.50%
	42630 Total		26,915	30,020	27,185	46,660	46,660		48,760	50,954	53,247	55,643	58,147	
1220	42650	Unemployment Compensation	-	5,000	-	5,000	5,000	0.00%	5,150	5,305	5,464	5,628	5,796	3.00%
	42650 Total		-	5,000	-	5,000	5,000		5,150	5,305	5,464	5,628	5,796	
1120	43010	Supplies & Materials	7,312	7,250	3,150	7,500	7,500	3.45%	7,650	7,803	7,959	8,118	8,281	2.00%

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1130	43010	Supplies & Materials	4,070	3,750	1,399	3,750	3,750	0.00%	3,825	3,902	3,980	4,059	4,140	2.00%
1140	43010	Supplies & Materials	35	1,000	47	500	500	-50.00%	510	520	531	541	552	2.00%
1150	43010	Supplies & Materials	123	1,500	-	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
1160	43010	Supplies & Materials	30	300	10	300	300	0.00%	306	312	318	325	331	2.00%
2110	43010	Supplies & Materials	3,051	3,000	1,368	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
2150	43010	Snowplowing Contracts	108,484	143,000	56,926	154,910	154,910	8.33%	158,008	161,168	164,392	167,680	171,033	2.00%
2510	43010	Supplies & Materials	302	400	-	400	400	0.00%	408	416	424	433	442	2.00%
3110	43010	Supplies & Materials	17,297	20,000	16,721	21,000	21,000	5.00%	21,420	21,848	22,285	22,731	23,186	2.00%
3120	43010	Supplies & Materials	-	-	-	-	-	#DIV/0!	-	-	-	-	-	2.00%
3140	43010	Supplies & Materials	1,242	500	144	600	600	20.00%	612	624	637	649	662	2.00%
4110	43010	Supplies & Materials	3,518	6,000	5,181	6,000	6,000	0.00%	6,120	6,242	6,367	6,495	6,624	2.00%
4140	43010	Supplies & Materials	382	1,480	195	1,480	1,480	0.00%	1,510	1,540	1,571	1,602	1,634	2.00%
5110	43010	Supplies & Materials	4,226	2,000	3,498	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
5111	43010	Supplies & Materials - Day Camp	1,897	7,000	1,897	5,000	5,000	-28.57%	5,100	5,202	5,306	5,412	5,520	2.00%
5120	43010	Supplies and Materials	8,593	9,000	5,839	9,000	9,000	0.00%	9,180	9,364	9,551	9,742	9,937	2.00%
5130	43010	Supplies and Materials	786	5,000	1,453	750	750	-85.00%	765	780	796	812	828	2.00%
5510	43010	Supplies & Materials	4,483	4,000	3,488	4,500	4,500	12.50%	4,590	4,682	4,775	4,871	4,968	2.00%
6110	43010	Supplies & Materials	568	1,000	285	700	700	-30.00%	714	728	743	758	773	2.00%
6120	43010	Supplies & Materials	689	1,500	329	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
6510	43010	Supplies & Materials	2,699	2,000	1,317	2,200	2,200	10.00%	2,244	2,289	2,335	2,381	2,429	2.00%
6520	43010	Supplies & Materials	1,314	3,500	350	3,500	3,500	0.00%	3,570	3,641	3,714	3,789	3,864	2.00%
7510	43010	Supplies & Materials	2,599	3,000	1,507	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
8110	43010	Supplies & Materials	1,000	1,000	-	500	500	-50.00%	510	520	531	541	552	2.00%
9910	43010	Supplies and Materials	89,289	150,000	-	150,000	150,000	0.00%	153,000	156,060	159,181	162,365	165,612	2.00%
9920	43010	Emergency Fund	100,000	150,000	-	150,000	150,000	0.00%	153,000	156,060	159,181	162,365	165,612	2.00%
43010 Total			363,988	527,180	105,105	533,590	533,590		544,262	555,147	566,250	577,575	589,126	
5111	43020	Supplies & Materials - Other	772	4,000	772	4,500	4,500	12.50%	4,590	4,682	4,775	4,871	4,968	2.00%
5130	43020	Office Supplies & First Aid	-	150	-	150	150	0.00%	153	156	159	162	166	2.00%
43020 Total			772	4,150	772	4,650	4,650		4,743	4,838	4,935	5,033	5,134	
1120	43030	Books, Maps & Publications	3,667	3,700	1,085	3,700	3,700	0.00%	3,774	3,849	3,926	4,005	4,085	2.00%
1130	43030	Books, Maps & Publications	746	800	245	800	800	0.00%	816	832	849	866	883	2.00%
1140	43030	Books/Maps/Publications	-	200	-	200	200	0.00%	204	208	212	216	221	2.00%
1150	43030	Books, Maps & Publications	(35)	500	-	500	500	0.00%	510	520	531	541	552	2.00%
2110	43030	Books, Maps & Publications	11	250	-	250	250	0.00%	255	260	265	271	276	2.00%
3110	43030	Books, Maps & Publications	1,456	1,800	1,456	1,800	1,800	0.00%	1,836	1,873	1,910	1,948	1,987	2.00%
3120	43030	Books, Maps & Publications	-	-	-	-	-	#DIV/0!	-	-	-	-	-	2.00%
5110	43030	Books/Maps/Publications	221	-	-	2,000	2,000		2,040	2,081	2,122	2,165	2,208	2.00%
5510	43030	Books, Maps & Publications	27,542	27,430	12,410	28,500	28,500	3.90%	29,070	29,651	30,244	30,849	31,466	2.00%
6110	43030	Books, Maps & Publications	1,148	1,000	122	500	500	-50.00%	510	520	531	541	552	2.00%
6120	43030	Books, Maps & Publications	143	600	143	600	600	0.00%	612	624	637	649	662	2.00%
6510	43030	Books, Maps & Publications	2,800	3,320	1,562	3,320	3,320	0.00%	3,386	3,454	3,523	3,594	3,666	2.00%
6520	43030	Books, Maps & Publications	514	500	-	500	500	0.00%	510	520	531	541	552	2.00%
7510	43030	Books, Maps & Publications	2,104	2,500	-	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
43030 Total			40,317	42,600	17,023	45,170	45,170		46,073	46,995	47,935	48,893	49,871	
4110	43040	Medical Supplies	33,720	34,000	19,962	41,905	41,905	23.25%	42,743	43,598	44,470	45,359	46,267	2.00%
43040 Total			33,720	34,000	19,962	41,905	41,905		42,743	43,598	44,470	45,359	46,267	
2120	43050	Clothing, Safety Equipment	7,803	9,310	2,841	9,310	9,310	0.00%	9,496	9,686	9,880	10,077	10,279	2.00%
2210	43050	Clothing, Safety Equipment	1,452	3,200	972	3,200	3,200	0.00%	3,264	3,329	3,396	3,464	3,533	2.00%
2220	43050	Safety Equipment	149	400	-	400	400	0.00%	408	416	424	433	442	2.00%
2510	43050	Clothing, Safety Equipment	1,391	2,000	503	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%

TOWN of WINDHAM
FY 2017-2018 MUNICIPAL BUDGET

APPROPRIATION PROJECTION 2019-2023
BY OBJECT ACCOUNT

dept	acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	Δ%	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	FY 2023 projected	projection factor
3110	43050	Clothing	25,933	32,000	15,717	33,000	33,000	3.13%	33,660	34,333	35,020	35,720	36,435	2.00%
4110	43050	Clothing/Uniforms	12,587	9,100	9,993	12,000	12,000	31.87%	12,240	12,485	12,734	12,989	13,249	2.00%
	43050 Total		49,316	56,010	30,026	59,910	59,910		61,108	62,330	63,577	64,849	66,145	
5510	43060	Non-printed Materials	16,607	16,800	10,051	18,500	18,500	10.12%	18,870	19,247	19,632	20,025	20,425	2.00%
	43060 Total		16,607	16,800	10,051	18,500	18,500		18,870	19,247	19,632	20,025	20,425	
8110	43090	General Assistance	5,412	40,000	4,960	40,000	40,000	0.00%	40,800	41,616	42,448	43,297	44,163	2.00%
	43090 Total		5,412	40,000	4,960	40,000	40,000		40,800	41,616	42,448	43,297	44,163	
8110	43100	User Fee Offset	8,598	10,000	-	10,000	10,000	0.00%	10,200	10,404	10,612	10,824	11,041	2.00%
	43100 Total		8,598	10,000	-	10,000	10,000		10,200	10,404	10,612	10,824	11,041	
2510	43140	Gas Products	16,896	13,440	14,228	16,800	16,800	25.00%	17,136	17,479	17,828	18,185	18,549	2.00%
3210	43140	Gas Products	50,507	42,336	18,074	54,000	44,000	3.93%	55,080	56,182	57,305	58,451	59,620	2.00%
4210	43140	Gas Products	6,657	5,040	2,798	16,380	16,380	225.00%	16,708	17,042	17,383	17,730	18,085	2.00%
5111	43140	Vehicle Fuel	879	1,500	879	2,500	2,500	66.67%	2,550	2,601	2,653	2,706	2,760	2.00%
5120	43140	Vehicle Fuel	2,071	2,000	1,131	2,500	2,500	25.00%	2,550	2,601	2,653	2,706	2,760	2.00%
6110	43140	Gas Products	1,914	1,512	816	1,890	1,890	25.00%	1,928	1,966	2,006	2,046	2,087	2.00%
6120	43140	Fuel	0	300	-	300	300	0.00%	306	312	318	325	331	2.00%
8100	43140	Gas Products	0	-	-	500	500		510	520	531	541	552	
	43140 Total		78,924	66,128	37,926	94,870	84,870		96,767	98,703	100,677	102,690	104,744	
2510	43160	Diesel Fuel	61,113	60,200	10,919	77,000	66,000	9.63%	78,540	80,111	81,713	83,347	85,014	2.00%
4210	43160	Diesel Fuel	29,161	18,060	12,563	11,880	11,880	-34.22%	12,118	12,360	12,607	12,859	13,116	2.00%
	43160 Total		90,274	78,260	23,482	88,880	77,880		90,658	92,471	94,320	96,207	98,131	
2210	43170	Heating Fuel	46,284	70,000	6,648	70,000	70,000	0.00%	71,400	72,828	74,285	75,770	77,286	2.00%
	43170 Total		46,284	70,000	6,648	70,000	70,000		71,400	72,828	74,285	75,770	77,286	
2120	43180	Minor Equipment & Tools	2,991	2,500	399	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
2510	43180	Equipment & Tools	8,730	10,000	5,908	10,000	10,000	0.00%	10,200	10,404	10,612	10,824	11,041	2.00%
4210	43180	Tools	2,421	2,000	111	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
	43180 Total		14,142	14,500	6,419	14,500	14,500		14,790	15,086	15,388	15,695	16,009	
2210	43190	Building Maintenance Materials	28,885	30,000	10,360	30,000	30,000	0.00%	30,600	31,212	31,836	32,473	33,122	2.00%
	43190 Total		28,885	30,000	10,360	30,000	30,000		30,600	31,212	31,836	32,473	33,122	
2510	43200	Petroleum Products	7,768	11,000	4,220	11,000	11,000	0.00%	11,220	11,444	11,673	11,907	12,145	2.00%
3210	43200	Petroleum Products	-	-	-	-	-		-	-	-	-	-	2.00%
4210	43200	Miscellaneous Products	-	2,500	-	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
	43200 Total		7,768	13,500	4,220	13,500	13,500		13,770	14,045	14,326	14,613	14,905	
2210	43210	Electronic Equipment	1,528	5,000	628	5,000	5,000	0.00%	5,100	5,202	5,306	5,412	5,520	2.00%
4110	43210	Electronic Equipment	9,453	12,300	4,108	11,030	11,030	-10.33%	11,251	11,476	11,705	11,939	12,178	2.00%
	43210 Total		10,981	17,300	4,735	16,030	16,030		16,351	16,678	17,011	17,351	17,698	
1120	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
1130	43220	Other Equipment	740	1,200	581	2,000	2,000	66.67%	2,040	2,081	2,122	2,165	2,208	2.00%
1160	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
2110	43220	Other Equipment	-	-	971	9,000	9,000		9,180	9,364	9,551	9,742	9,937	2.00%
2120	43220	Other Equipment	2,692	3,000	-	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
2210	43220	Other Equipment	538	2,050	-	2,050	2,050	0.00%	2,091	2,133	2,175	2,219	2,263	2.00%
2220	43220	Other Equipment	1,817	2,400	-	2,400	2,400	0.00%	2,448	2,497	2,547	2,598	2,650	2.00%

TOWN of WINDHAM
FY 2017-2018 MUNICIPAL BUDGET

APPROPRIATION PROJECTION 2019-2023
BY OBJECT ACCOUNT

dept	acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	Δ%	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	FY 2023 projected	projection factor
3110	43220	Other Equipment	8,426	11,000	17,248	35,000	35,000	218.18%	35,700	36,414	37,142	37,885	38,643	2.00%
3120	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
4110	43220	Other Equipment	59,067	59,827	39,818	62,241	62,241	4.03%	63,486	64,756	66,051	67,372	68,719	2.00%
5510	43220	Other Equipment	2,626	5,000	4,231	12,000	12,000	140.00%	12,240	12,485	12,734	12,989	13,249	2.00%
6110	43220	Other Equipment	3,978	3,900	65	2,000	2,000	-48.72%	2,040	2,081	2,122	2,165	2,208	2.00%
6120	43220	Other Equipment	60	500	1,243	500	500	0.00%	510	520	531	541	552	2.00%
6510	43220	Other Equipment	668	-	190	-	-		-	-	-	-	-	2.00%
6520	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
43220 Total			80,612	88,877	64,348	130,191	130,191		132,795	135,451	138,160	140,923	143,741	
2510	43240	Tires	14,930	18,000	5,877	18,000	18,000	0.00%	18,360	18,727	19,102	19,484	19,873	2.00%
3210	43240	Tires	6,479	7,500	1,686	7,900	7,900	5.33%	8,058	8,219	8,384	8,551	8,722	2.00%
4210	43240	Tires	12,730	8,000	2,250	8,000	8,000	0.00%	8,160	8,323	8,490	8,659	8,833	2.00%
43240 Total			34,138	33,500	9,812	33,900	33,900		34,578	35,270	35,975	36,694	37,428	
2150	43250	Vehicle Maintenance Parts	39,350	40,000	16,773	40,000	40,000	0.00%	40,800	41,616	42,448	43,297	44,163	2.00%
2220	43250	Equipment Maintenance	2,430	2,500	934	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
2510	43250	Vehicle Maintenance	86,845	90,000	32,905	90,000	90,000	0.00%	91,800	93,636	95,509	97,419	99,367	2.00%
3210	43250	Vehicle Maintenance	15,878	20,000	3,813	20,000	20,000	0.00%	20,400	20,808	21,224	21,649	22,082	2.00%
4210	43250	Vehicle Maintenance Parts	24,150	30,000	12,275	30,000	30,000	0.00%	30,600	31,212	31,836	32,473	33,122	2.00%
5111	43250	Vehicle Maintenance	-	1,500	-	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
5120	43250	Vehicle Maintenance	-	1,500	672	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
43250 Total			168,653	185,500	67,373	185,500	185,500		189,210	192,994	196,854	200,791	204,807	
2130	43270	Traffic Signs	8,923	10,000	3,580	10,000	10,000	0.00%	10,200	10,404	10,612	10,824	11,041	2.00%
43270 Total			8,923	10,000	3,580	10,000	10,000		10,200	10,404	10,612	10,824	11,041	
2510	43290	Steel	1,792	2,000	-	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
43290 Total			1,792	2,000	-	2,000	2,000		2,040	2,081	2,122	2,165	2,208	
1120	43300	Copy Services	2,432	2,000	706	2,500	2,500	25.00%	2,550	2,601	2,653	2,706	2,760	2.00%
6110	43300	Copy Services	496	500	188	500	500	0.00%	510	520	531	541	552	2.00%
6120	43300	Copy Services	562	500	192	500	500	0.00%	510	520	531	541	552	2.00%
43300 Total			3,490	3,000	1,085	3,500	3,500		3,570	3,641	3,714	3,789	3,864	
2220	43310	Maintenance Materials	1,450	2,000	1,086	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
43310 Total			1,450	2,000	1,086	2,000	2,000		2,040	2,081	2,122	2,165	2,208	
2150	43320	Chemicals	167,896	209,000	25,712	209,000	209,000	0.00%	213,180	217,444	221,792	226,228	230,753	2.00%
4110	43320	Chemicals	1,911	2,000	-	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
43320 Total			169,807	211,000	25,712	211,000	211,000		215,220	219,524	223,915	228,393	232,961	
4110	43330	Equipment Replacement	-	-	-	-	-		-	-	-	-	-	2.00%
43330 Total			-	-	-	-	-		-	-	-	-	-	
6510	43390	Vehicle Expenses	417	714	124	1,114	1,114	56.02%	1,136	1,159	1,182	1,206	1,230	2.00%
43390 Total			417	714	124	1,114	1,114		1,136	1,159	1,182	1,206	1,230	
9130	44020	Land Improvements	445,488	445,665	10,138	445,665	445,665	0.00%	454,578	463,670	472,943	482,402	492,050	2.00%
9140	44020	Land Improvements	80,226	75,000	8,704	75,000	75,000	0.00%	75,000	75,000	75,000	75,000	75,000	2.00%
44020 Total			525,714	520,665	18,843	520,665	520,665		529,578	538,670	547,943	557,402	567,050	
1150	44070	Contributions to Agencies	58,561	60,118	39,172	40,452	55,452	-7.76%	41,261	42,086	42,928	43,787	44,662	2.00%
1180	44070	Contributions to Agencies	164,488	186,468	186,968	184,490	184,490	-1.06%	188,180	191,943	195,782	199,698	203,692	2.00%

TOWN of WINDHAM
FY 2017-2018 MUNICIPAL BUDGET

APPROPRIATION PROJECTION 2019-2023
BY OBJECT ACCOUNT

dept	acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	Δ%	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	FY 2023 projected	projection factor
4110	44070	Contributions to Agencies	-	-	-	-	-	#DIV/0!	-	-	-	-	-	2.00%
8120	44070	Contributions to Agencies	23,050	22,800	22,050	22,675	22,675	-0.55%	23,129	23,591	24,063	24,544	25,035	2.00%
	44070 Total		246,098	269,386	248,190	247,617	262,617		252,569	257,621	262,773	268,029	273,389	
1210	44080	Safety Committee	4,398	5,000	741	5,000	5,000	0.00%	5,100	5,202	5,306	5,412	5,520	2.00%
	44080 Total		4,398	5,000	741	5,000	5,000		5,100	5,202	5,306	5,412	5,520	
2120	44100	Road Maintenance Materials	60,489	65,000	9,702	65,000	65,000	0.00%	66,300	67,626	68,979	70,358	71,765	2.00%
2150	44100	Road Maintenance Materials	24,943	33,000	15,251	33,000	33,000	0.00%	33,660	34,333	35,020	35,720	36,435	2.00%
	44100 Total		85,433	98,000	24,953	98,000	98,000		99,960	101,959	103,998	106,078	108,200	
9170	44120	Portland Water District Assessm	-	351,756	146,565	362,962	362,962	3.19%	370,221	377,626	385,178	392,882	400,739	2.00%
	44120 Total		-	351,756	146,565	362,962	362,962		370,221	377,626	385,178	392,882	400,739	
1160	44190	Capital Equipment	2,784	3,000	-	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
4210	44190	Capital Equipment	-	2,500	-	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
9110	44190	Capital Equipment	958,775	725,000	480,894	825,000	725,000	0.00%	725,000	725,000	725,000	725,000	725,000	
	44190 Total		961,560	730,500	480,894	830,500	730,500		730,610	730,722	730,837	730,953	731,072	
5111	45020	Senior Programs	2,634	5,000	2,634	6,000	6,000	20.00%	6,120	6,242	6,367	6,495	6,624	2.00%
5510	45020	Programming	-	1,000	169	1,000	1,000		1,020	1,040	1,061	1,082	1,104	2.00%
	45020 Total		2,634	6,000	2,803	7,000	7,000		7,140	7,283	7,428	7,577	7,729	
5111	45030	Community Events	2,343	8,000	2,343	8,000	8,000	0.00%	8,160	8,323	8,490	8,659	8,833	2.00%
	45030 Total		2,343	8,000	2,343	8,000	8,000		8,160	8,323	8,490	8,659	8,833	
5111	45040	Summerfest	-	-	-	5,000	5,000		5,100	5,202	5,306	5,412	5,520	2.00%
	45040 Total		-	-	-	5,000	5,000		5,100	5,202	5,306	5,412	5,520	
5120	45270	Lease of Gambo Soccer Fields	869	-	-	-	-		-	-	-	-	-	0.00%
	45270 Total		869	-	-	-	-		-	-	-	-	-	
9510	46010	Debt Principal	150,000	150,000	150,000	233,400	233,400	55.60%	228,400	228,400	228,400	228,400	228,400	
	46010 Total		150,000	150,000	150,000	233,400	233,400		228,400	228,400	228,400	228,400	228,400	
9510	46020	Debt Interest	50,625	86,500	41,083	80,488	80,488	-6.95%	83,093	76,209	64,687	57,441	49,723	
	46020 Total		50,625	86,500	41,083	80,488	80,488		83,093	76,209	64,687	57,441	49,723	
4110	46030	Bad Debt	57,500	85,000	54,000	85,000	100,000	17.65%	86,700	88,434	90,203	92,007	93,847	2.00%
	46030 Total		57,500	85,000	54,000	85,000	100,000		86,700	88,434	90,203	92,007	93,847	
	Total Supplies, Services & Other		6,496,747	8,214,132	3,296,618	8,620,741	8,500,014		8,728,666	9,060,416	9,390,937	9,529,238	9,670,674	
	Grand Total		14,274,624	16,791,452	7,239,029	18,424,247	17,613,282		18,996,770	19,747,468	20,444,851	20,935,564	21,440,938	

TOWN of WINDHAM
FY 2017-2018 MUNICIPAL BUDGET

APPROPRIATION PROJECTION 2019-2023
BY DEPARTMENT

dept	acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 prelliminary	FY 2018 manager	Δ%	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	FY 2023 projected	projection factor
1110	41010	Compensation	8,295	13,230	3,465	13,230	13,230	0.00%	13,230	13,230	13,230	13,230	13,230	0.00%
1110	42010	Legal Services	110,358	80,000	33,220	80,000	80,000	0.00%	84,000	88,200	92,610	97,241	102,103	5.00%
1110	42020	Audit Fees	18,050	19,300	12,500	19,300	19,300	0.00%	20,265	21,278	22,342	23,459	24,632	5.00%
1110	42090	Training/Conferences	17	500	-	500	500	0.00%	510	520	531	541	552	2.00%
1110	42100	Travel/Meals	231	250	431	250	250	0.00%	255	260	265	271	276	2.00%
1110	42110	Memberships	44,365	45,000	22,329	45,971	45,971	2.16%	46,890	47,828	48,785	49,760	50,756	2.00%
1110 Total			181,316	158,280	71,944	159,251	159,251		165,150	171,317	177,763	184,502	191,549	
1120	41010	Compensation	401,842	418,181	209,436	481,656	432,199	3.35%	536,974	568,340	585,391	602,952	621,041	sp +3.00%
1120	41030	Part-time Compensation	647	-	-	-	-		-	-	-	-	-	3.00%
1120	42030	Professional Services	15,229	25,000	3,825	25,000	25,000	0.00%	25,500	26,010	26,530	27,061	27,602	2.00%
1120	42040	Print Services	-	500	-	500	500	0.00%	510	520	531	541	552	2.00%
1120	42050	Equipment Maintenance	55	55	-	55	55		56	57	58	60	61	2.00%
1120	42060	Telephone	7,930	7,500	3,813	7,800	7,800	4.00%	7,956	8,115	8,277	8,443	8,612	2.00%
1120	42070	Advertising	4,117	2,500	2,724	6,000	6,000	140.00%	6,120	6,242	6,367	6,495	6,624	2.00%
1120	42080	Postage	4,932	5,500	2,400	5,500	5,500	0.00%	5,610	5,722	5,837	5,953	6,072	2.00%
1120	42090	Training/Conferences	797	2,000	1,450	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
1120	42100	Travel/Meals	5,153	4,500	4,159	5,500	5,500	22.22%	5,610	5,722	5,837	5,953	6,072	2.00%
1120	42110	Memberships	1,695	2,000	1,533	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
1120	43010	Supplies & Materials	7,312	7,250	3,150	7,500	7,500	3.45%	7,650	7,803	7,959	8,118	8,281	2.00%
1120	43030	Books, Maps & Publications	3,667	3,700	1,085	3,700	3,700	0.00%	3,774	3,849	3,926	4,005	4,085	2.00%
1120	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
1120	43300	Copy Services	2,432	2,000	706	2,500	2,500	25.00%	2,550	2,601	2,653	2,706	2,760	2.00%
1120 Total			455,807	480,686	234,283	549,711	500,254		606,390	639,145	657,611	676,617	696,179	
1130	41010	Compensation	194,583	197,967	95,025	202,430	202,430	2.25%	208,503	214,758	221,201	227,837	234,672	3.00%
1130	41020	Overtime Compensation	-	150	506	750	750		773	796	820	844	869	3.00%
1130	41030	Part-time Compensation	412	-	-	33,550	-		34,556	35,593	36,660	37,760	38,893	3.00%
1130	42030	Professional Services	14,360	22,500	12,942	23,000	23,000	2.22%	23,460	23,929	24,408	24,896	25,394	2.00%
1130	42050	Equipment Maintenance	-	300	-	500	500	66.67%	510	520	531	541	552	2.00%
1130	42060	Telephone	100	300	75	300	300	0.00%	306	312	318	325	331	2.00%
1130	42070	Advertising	216	300	(20)	300	300	0.00%	306	312	318	325	331	2.00%
1130	42080	Postage	11,298	18,500	8,026	19,000	19,000	2.70%	19,380	19,768	20,163	20,566	20,978	2.00%
1130	42090	Training/Conferences	-	250	-	250	250	0.00%	255	260	265	271	276	2.00%
1130	42100	Travel/Meals	611	900	558	1,000	1,000	11.11%	1,020	1,040	1,061	1,082	1,104	2.00%
1130	43010	Supplies & Materials	4,070	3,750	1,399	3,750	3,750	0.00%	3,825	3,902	3,980	4,059	4,140	2.00%
1130	43030	Books, Maps & Publications	746	800	245	800	800	0.00%	816	832	849	866	883	2.00%
1130	43220	Other Equipment	740	1,200	581	2,000	2,000	66.67%	2,040	2,081	2,122	2,165	2,208	2.00%
1130 Total			227,137	246,917	119,336	287,630	254,080		295,749	304,103	312,696	321,537	330,632	
1140	41010	Compensation	102,502	106,788	52,253	112,076	112,076	4.95%	115,439	118,902	122,469	126,143	129,927	3.00%
1140	41020	Overtime Compensation	1,360	2,000	544	2,000	2,000	0.00%	2,060	2,122	2,185	2,251	2,319	3.00%
1140	42030	Professional Services	118	1,000	-	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
1140	42050	Equipment Maintenance	36,907	40,000	29,659	131,421	131,421	228.55%	134,049	136,730	139,465	142,254	145,099	2.00%
1140	42060	Telephone/Data Lines	18,048	19,776	14,868	20,736	20,736	4.85%	21,151	21,574	22,005	22,445	22,894	2.00%
1140	42090	Training/Conferences	1,107	500	-	250	250	-50.00%	255	260	265	271	276	2.00%
1140	42100	Travel/Meals	174	300	163	300	300	0.00%	306	312	318	325	331	2.00%
1140	42110	Memberships	272	300	-	200	200	-33.33%	204	208	212	216	221	2.00%
1140	43010	Supplies & Materials	35	1,000	47	500	500	-50.00%	510	520	531	541	552	2.00%
1140	43030	Books/Maps/Publications	-	200	-	200	200	0.00%	204	208	212	216	221	2.00%
1140 Total			160,522	171,864	97,532	268,683	268,683		275,198	281,877	288,725	295,746	302,944	
1150	41010	Compensation	-	6,370	735	6,370	6,370		6,561	6,758	6,961	7,169	7,385	3.00%
1150	42090	Training/Conferences	-	200	-	200	200	0.00%	204	208	212	216	221	2.00%
1150	42100	Travel/Meals	-	500	139	500	500	0.00%	510	520	531	541	552	2.00%
1150	42110	Memberships	-	-	-	-	-		-	-	-	-	-	2.00%

TOWN of WINDHAM
FY 2017-2018 MUNICIPAL BUDGET

APPROPRIATION PROJECTION 2019-2023
BY DEPARTMENT

dept	acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	Δ%	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	FY 2023 projected	projection factor
1150	43010	Supplies & Materials	123	1,500	-	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
1150	43030	Books, Maps & Publications	(35)	500	-	500	500	0.00%	510	520	531	541	552	2.00%
1150	44070	Contributions to Agencies	58,561	60,118	39,172	40,452	55,452	-7.76%	41,261	42,086	42,928	43,787	44,662	2.00%
1150 Total			58,649	69,188	40,046	49,522	64,522		50,576	51,653	52,754	53,879	55,028	
1160	41030	Part-time Compensation	9,187	10,843	2,851	10,658	10,658	-1.70%	10,978	11,307	11,646	11,996	12,356	3.00%
1160	42030	Professional Services	37,285	39,815	24,249	39,815	39,815	0.00%	40,611	41,424	42,252	43,097	43,959	2.00%
1160	42060	Telephone	80	600	60	600	600	0.00%	612	624	637	649	662	2.00%
1160	42100	Travel/Meals	-	-	-	-	-	-	-	-	-	-	-	2.00%
1160	42110	Memberships	-	-	10	-	-	-	-	-	-	-	-	2.00%
1160	42210	Electrical Equipment Maintenance	1,344	1,500	150	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
1160	43010	Supplies & Materials	30	300	10	300	300	0.00%	306	312	318	325	331	2.00%
1160	43220	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	2.00%
1160	44190	Capital Equipment	2,784	3,000	-	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
1160 Total			50,710	56,058	27,330	55,873	55,873		57,097	58,349	59,629	60,938	62,277	
1180	44070	Contributions to Agencies	164,488	186,468	186,968	184,490	184,490	-1.06%	188,180	191,943	195,782	199,698	203,692	2.00%
1180 Total			164,488	186,468	186,968	184,490	184,490		188,180	191,943	195,782	199,698	203,692	
1210	42610	Vehicle Insurance	51,343	55,500	52,509	57,850	57,850	4.23%	60,453	63,174	66,016	68,987	72,092	4.50%
1210	42620	Property & General Liability	38,797	40,800	38,472	22,340	22,340	-45.25%	23,345	24,396	25,494	26,641	27,840	4.50%
1210	42630	Professional Liability	26,915	30,020	27,185	46,660	46,660	55.43%	48,760	50,954	53,247	55,643	58,147	4.50%
1210	44080	Safety Committee	4,398	5,000	741	5,000	5,000	0.00%	5,100	5,202	5,306	5,412	5,520	2.00%
1210 Total			121,453	131,320	118,907	131,850	131,850		137,658	143,725	150,063	156,683	163,599	
1220	41060	Social Security	483,082	522,843	255,038	571,373	541,105	3.49%	588,514	606,170	624,355	643,085	662,378	3.00%
1220	41070	Health & Dental	819,428	856,231	348,458	1,223,461	987,552	15.34%	1,278,516	1,336,050	1,396,172	1,458,999	1,524,654	4.50%
1220	41080	Deferred Compensation	137,130	137,000	65,627	158,699	140,000	2.19%	163,460	168,364	173,415	178,617	183,976	3.00%
1220	41090	Tuition Reimbursement	743	5,000	743	5,000	5,000	0.00%	5,150	5,305	5,464	5,628	5,796	3.00%
1220	41110	Classification Plan	-	-	-	-	-	-	-	-	-	-	-	3.00%
1220	41120	MPERS Contributions	162,710	186,740	85,151	247,910	200,912	7.59%	255,347	263,008	270,898	279,025	287,396	3.00%
1220	41140	Income Protection	5,707	7,200	(1,611)	8,000	8,000	11.11%	8,360	8,736	9,129	9,540	9,969	4.50%
1220	41150	Long Term Disability	6,171	6,500	3,160	6,500	6,500	0.00%	6,793	7,098	7,418	7,751	8,100	4.50%
1220	42600	Workers Compensation	243,382	261,098	62,279	279,316	224,289	-14.10%	291,885	305,020	318,746	333,090	348,079	4.50%
1220	42650	Unemployment Compensation	-	5,000	-	5,000	5,000	0.00%	5,150	5,305	5,464	5,628	5,796	3.00%
1220 Total			1,858,353	1,987,612	818,844	2,505,259	2,118,358		2,603,175	2,705,054	2,811,059	2,921,363	3,036,145	
1230	42030	Professional Services	-	-	-	-	-	-	-	-	-	-	-	2.00%
1230 Total			-	-	-	-	-		-	-	-	-	-	
2110	41010	Compensation	132,973	169,888	75,286	182,889	182,889	7.65%	188,376	194,027	199,848	205,843	212,018	3.00%
2110	42030	Professional Services	42,197	31,630	19,226	21,935	21,935	-30.65%	22,374	22,821	23,278	23,743	24,218	2.00%
2110	42060	Telephone	3,139	4,200	2,357	5,400	5,400	28.57%	5,508	5,618	5,731	5,845	5,962	2.00%
2110	42070	Advertising	2,177	1,000	205	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
2110	42080	Postage	236	400	38	400	400	0.00%	408	416	424	433	442	2.00%
2110	42090	Training/Conferences	198	2,000	2,073	3,000	3,000	50.00%	3,060	3,121	3,184	3,247	3,312	2.00%
2110	42100	Travel/Meals	1,243	1,500	1,231	3,000	3,000	100.00%	3,060	3,121	3,184	3,247	3,312	2.00%
2110	42110	Memberships	259	250	(116)	500	500	100.00%	510	520	531	541	552	2.00%
2110	42210	Electrical Equipment Maintenance	2,211	2,500	3,490	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
2110	43010	Supplies & Materials	3,051	3,000	1,368	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
2110	43030	Books, Maps & Publications	11	250	-	250	250	0.00%	255	260	265	271	276	2.00%
2110	43220	Other Equipment	-	-	971	9,000	9,000	-	9,180	9,364	9,551	9,742	9,937	2.00%
2110 Total			187,695	216,618	106,130	232,874	232,874		239,360	246,031	252,892	259,948	267,206	
2120	41010	Compensation	422,997	468,626	214,324	543,845	472,040	0.73%	630,796	676,090	722,743	744,425	766,758	sp + 3.00%
2120	41020	Overtime Compensation	23,659	58,600	7,669	58,600	58,600	0.00%	60,358	62,169	64,034	65,955	67,933	3.00%

TOWN of WINDHAM
FY 2017-2018 MUNICIPAL BUDGET

APPROPRIATION PROJECTION 2019-2023
BY DEPARTMENT

dept	acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	Δ%	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	FY 2023 projected	projection factor
2120	42090	Training/Conferences	255	500	-	500	500	0.00%	510	520	531	541	552	2.00%
2120	42260	Contracted Services	65,106	72,750	28,560	72,750	72,750	0.00%	74,205	75,689	77,203	78,747	80,322	2.00%
2120	43050	Clothing, Safety Equipment	7,803	9,310	2,841	9,310	9,310	0.00%	9,496	9,686	9,880	10,077	10,279	2.00%
2120	43180	Minor Equipment & Tools	2,991	2,500	399	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
2120	43220	Other Equipment	2,692	3,000	-	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
2120	44100	Road Maintenance Materials	60,489	65,000	9,702	65,000	65,000	0.00%	66,300	67,626	68,979	70,358	71,765	2.00%
2120 Total			585,993	680,286	263,496	755,505	683,700		847,276	897,503	949,205	976,057	1,003,682	
2130	42190	Contracted Services	32,671	50,500	44,525	50,500	50,500	0.00%	51,510	52,540	53,591	54,663	55,756	2.00%
2130	42210	Electrical Equipment Maintenance	4,090	10,000	3,814	10,000	10,000	0.00%	10,200	10,404	10,612	10,824	11,041	2.00%
2130	42220	Electricity	64,417	65,000	35,522	65,000	65,000	0.00%	66,300	67,626	68,979	70,358	71,765	2.00%
2130	43270	Traffic Signs	8,923	10,000	3,580	10,000	10,000	0.00%	10,200	10,404	10,612	10,824	11,041	2.00%
2130 Total			110,101	135,500	87,442	135,500	135,500		138,210	140,974	143,794	146,670	149,603	
2150	43010	Snowplowing Contracts	108,484	143,000	56,926	154,910	154,910	8.33%	158,008	161,168	164,392	167,680	171,033	2.00%
2150	43250	Vehicle Maintenance Parts	39,350	40,000	16,773	40,000	40,000	0.00%	40,800	41,616	42,448	43,297	44,163	2.00%
2150	43320	Chemicals	167,896	209,000	25,712	209,000	209,000	0.00%	213,180	217,444	221,792	226,228	230,753	2.00%
2150	44100	Road Maintenance Materials	24,943	33,000	15,251	33,000	33,000	0.00%	33,660	34,333	35,020	35,720	36,435	2.00%
2150 Total			340,673	425,000	114,663	436,910	436,910		445,648	454,561	463,652	472,925	482,384	
2210	41010	Compensation	258,996	268,044	111,459	280,251	280,251	4.55%	288,658	297,318	306,238	315,425	324,888	3.00%
2210	41020	Overtime Compensation	8,508	13,212	5,374	13,212	13,212	0.00%	13,608	14,017	14,437	14,870	15,316	3.00%
2210	41030	Part-time Compensation	12,165	20,000	4,755	20,000	20,000	0.00%	20,600	21,218	21,855	22,510	23,185	3.00%
2210	42090	Training/Conferences	175	300	260	300	300	0.00%	306	312	318	325	331	2.00%
2210	42120	Rentals	320	1,200	479	1,200	1,200	0.00%	1,224	1,248	1,273	1,299	1,325	2.00%
2210	42150	Refuse Pickup	13,734	13,000	5,705	13,000	13,000	0.00%	13,260	13,525	13,796	14,072	14,353	2.00%
2210	42220	Electricity	70,329	75,000	31,543	75,000	75,000	0.00%	76,500	78,030	79,591	81,182	82,806	2.00%
2210	42230	Water Supply	4,323	4,000	1,956	4,000	4,000	0.00%	4,080	4,162	4,245	4,330	4,416	2.00%
2210	42250	Building Maintenance Services	58,032	65,000	21,778	65,000	65,000	0.00%	66,300	67,626	68,979	70,358	71,765	2.00%
2210	43050	Clothing, Safety Equipment	1,452	3,200	972	3,200	3,200	0.00%	3,264	3,329	3,396	3,464	3,533	2.00%
2210	43170	Heating Fuel	46,284	70,000	6,648	70,000	70,000	0.00%	71,400	72,828	74,285	75,770	77,286	2.00%
2210	43190	Building Maintenance Materials	28,885	30,000	10,360	30,000	30,000	0.00%	30,600	31,212	31,836	32,473	33,122	2.00%
2210	43210	Electronic Equipment	1,528	5,000	628	5,000	5,000	0.00%	5,100	5,202	5,306	5,412	5,520	2.00%
2210	43220	Other Equipment	538	2,050	-	2,050	2,050	0.00%	2,091	2,133	2,175	2,219	2,263	2.00%
2210 Total			505,270	570,006	201,917	582,213	582,213		596,992	612,160	627,729	643,709	660,111	
2220	42230	Water Supply	456	300	(140)	300	300	0.00%	306	312	318	325	331	2.00%
2220	42260	Contracted Services	4,434	6,000	-	6,000	6,000	0.00%	6,120	6,242	6,367	6,495	6,624	2.00%
2220	43050	Safety Equipment	149	400	-	400	400	0.00%	408	416	424	433	442	2.00%
2220	43220	Other Equipment	1,817	2,400	-	2,400	2,400	0.00%	2,448	2,497	2,547	2,598	2,650	2.00%
2220	43250	Equipment Maintenance	2,430	2,500	934	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
2220	43310	Maintenance Materials	1,450	2,000	1,086	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
2220 Total			10,736	13,600	1,880	13,600	13,600		13,872	14,149	14,432	14,721	15,015	
2510	41010	Compensation	127,790	133,596	70,356	175,298	166,199	24.40%	180,557	185,974	191,553	197,300	203,219	3.00%
2510	41020	Overtime Compensation	2,696	6,860	825	6,860	6,860	0.00%	7,066	7,278	7,496	7,721	7,953	3.00%
2510	42090	Training/Conferences	-	1,000	-	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
2510	42100	Travel/Meals	-	-	-	-	-		-	-	-	-	-	2.00%
2510	42120	Rentals	1,584	2,500	742	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
2510	42200	Outside Vehicle Maintenance	14,470	35,000	23,240	35,000	35,000	0.00%	35,700	36,414	37,142	37,885	38,643	2.00%
2510	42210	Electrical Equipment Maintenance	-	-	-	-	-		-	-	-	-	-	2.00%
2510	43010	Supplies & Materials	302	400	-	400	400	0.00%	408	416	424	433	442	2.00%
2510	43050	Clothing, Safety Equipment	1,391	2,000	503	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
2510	43140	Gas Products	16,896	13,440	14,228	16,800	16,800	25.00%	17,136	17,479	17,828	18,185	18,549	2.00%
2510	43160	Diesel Fuel	61,113	60,200	10,919	77,000	66,000	9.63%	78,540	80,111	81,713	83,347	85,014	2.00%
2510	43180	Equipment & Tools	8,730	10,000	5,908	10,000	10,000	0.00%	10,200	10,404	10,612	10,824	11,041	2.00%

TOWN of WINDHAM
FY 2017-2018 MUNICIPAL BUDGET

APPROPRIATION PROJECTION 2019-2023
BY DEPARTMENT

dept	acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	Δ%	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	FY 2023 projected	projection factor
2510	43200	Petroleum Products	7,768	11,000	4,220	11,000	11,000	0.00%	11,220	11,444	11,673	11,907	12,145	2.00%
2510	43240	Tires	14,930	18,000	5,877	18,000	18,000	0.00%	18,360	18,727	19,102	19,484	19,873	2.00%
2510	43250	Vehicle Maintenance	86,845	90,000	32,905	90,000	90,000	0.00%	91,800	93,636	95,509	97,419	99,367	2.00%
2510	43290	Steel	1,792	2,000	-	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
2510 Total			346,307	385,996	169,723	447,858	427,759		458,637	469,686	481,012	492,623	504,526	
2910	42030	Professional Services	12,235	53,432	3,020	54,540	54,540	2.07%	55,631	56,743	57,878	59,036	60,217	2.00%
2910	42260	Contracted Services	617,378	633,030	253,420	633,030	633,030	0.00%	645,691	658,604	671,777	685,212	698,916	2.00%
2910	42330	Tipping Fees	159,980	158,625	73,312	158,625	158,625	0.00%	161,798	165,033	168,334	171,701	175,135	2.00%
2910 Total			789,593	845,087	329,752	846,195	846,195		863,119	880,381	897,989	915,949	934,268	
3110	41010	Compensation	1,500,612	1,616,246	772,020	1,742,273	1,694,199	4.82%	1,794,542	1,848,378	1,903,829	1,960,944	2,019,772	3.00%
3110	41020	Premium Compensation	212,184	220,000	120,399	239,500	239,500	8.86%	246,685	254,086	261,708	269,559	277,646	3.00%
3110	41030	Part-time Compensation	-	-	-	-	-		-	-	-	-	-	3.00%
3110	41100	Compensation for Court time	12,222	18,000	3,856	18,000	18,000	0.00%	18,540	19,096	19,669	20,259	20,867	3.00%
3110	42030	Professional Services	10,230	9,000	7,082	11,000	11,000	22.22%	11,220	11,444	11,673	11,907	12,145	2.00%
3110	42070	Advertising	-	750	30	700	700	-6.67%	714	728	743	758	773	2.00%
3110	42080	Postage	530	1,000	360	1,200	1,200	20.00%	1,224	1,248	1,273	1,299	1,325	2.00%
3110	42090	Training/Conferences	13,422	23,000	12,098	25,500	25,500	10.87%	26,010	26,530	27,061	27,602	28,154	2.00%
3110	42100	Travel/Meals	7,381	9,200	5,925	11,000	11,000	19.57%	11,220	11,444	11,673	11,907	12,145	2.00%
3110	42110	Memberships	1,124	1,850	814	1,850	1,850	0.00%	1,887	1,925	1,963	2,002	2,043	2.00%
3110	42210	Electrical Equipment Maintenance	1,692	3,100	99	3,300	3,300	6.45%	3,366	3,433	3,502	3,572	3,643	2.00%
3110	43010	Supplies & Materials	17,297	20,000	16,721	21,000	21,000	5.00%	21,420	21,848	22,285	22,731	23,186	2.00%
3110	43030	Books, Maps & Publications	1,456	1,800	1,456	1,800	1,800	0.00%	1,836	1,873	1,910	1,948	1,987	2.00%
3110	43050	Clothing	25,933	32,000	15,717	33,000	33,000	3.13%	33,660	34,333	35,020	35,720	36,435	2.00%
3110	43220	Other Equipment	8,426	11,000	17,248	35,000	35,000	218.18%	35,700	36,414	37,142	37,885	38,643	2.00%
3110 Total			1,812,509	1,966,946	973,825	2,145,123	2,097,049		2,208,024	2,272,782	2,339,453	2,408,094	2,478,764	
3120	41010	Compensation	-	-	-	-	-		-	-	-	-	-	3.00%
3120	41020	Premium Compensation	-	-	-	-	-		-	-	-	-	-	3.00%
3120	41030	Part-time Compensation	-	-	-	-	-		-	-	-	-	-	3.00%
3120	42030	Professional Services	13,300	13,500	3,614	14,000	14,000	3.70%	14,280	14,566	14,857	15,154	15,457	2.00%
3120	42060	Telephone	15,458	25,200	11,112	22,000	22,000	-12.70%	22,440	22,889	23,347	23,814	24,290	2.00%
3120	42090	Training/Conferences	-	-	-	-	-	#DIV/0!	-	-	-	-	-	2.00%
3120	42100	Travel/Meals	-	-	-	-	-	#DIV/0!	-	-	-	-	-	2.00%
3120	42210	Electrical Equipment Maintenance	4,340	8,000	3,991	8,000	8,000	0.00%	8,160	8,323	8,490	8,659	8,833	2.00%
3120	42260	Contracted Services	329,139	339,014	-	349,200	349,200	3.00%	356,184	363,308	370,574	377,985	385,545	2.00%
3120	43010	Supplies & Materials	-	-	-	-	-	#DIV/0!	-	-	-	-	-	2.00%
3120	43030	Books, Maps & Publications	-	-	-	-	-	#DIV/0!	-	-	-	-	-	2.00%
3120	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
3120 Total			362,236	385,714	18,717	393,200	393,200		401,064	409,085	417,267	425,612	434,125	
3140	41010	Compensation	29,751	37,160	17,977	38,663	38,663	4.04%	39,823	41,018	42,249	43,516	44,822	3.00%
3140	41020	Overtime Compensation	306	750	67	750	750	0.00%	773	796	820	844	869	3.00%
3140	42030	Professional Services	24,656	26,500	11,841	27,000	27,000	1.89%	27,540	28,091	28,653	29,226	29,810	2.00%
3140	43010	Supplies & Materials	1,242	500	144	600	600	20.00%	612	624	637	649	662	2.00%
3140 Total			55,956	64,910	30,029	67,013	67,013		68,748	70,529	72,357	74,235	76,164	
3210	41010	Compensation	12,905	12,319	-	17,337	16,437	33.42%	17,857	18,393	18,945	19,513	20,099	3.00%
3210	41020	Overtime Compensation	-	400	536	500	500	25.00%	515	530	546	563	580	3.00%
3210	42200	Outside Vehicle Maintenance	7,712	13,000	3,001	13,000	13,000	0.00%	13,260	13,525	13,796	14,072	14,353	2.00%
3210	42210	Electrical Equipment Maintenance	-	-	-	-	-		-	-	-	-	-	2.00%
3210	43140	Gas Products	50,507	42,336	18,074	54,000	44,000	3.93%	55,080	56,182	57,305	58,451	59,620	2.00%
3210	43200	Petroleum Products	-	-	-	-	-		-	-	-	-	-	2.00%
3210	43240	Tires	6,479	7,500	1,686	7,900	7,900	5.33%	8,058	8,219	8,384	8,551	8,722	2.00%
3210	43250	Vehicle Maintenance	15,878	20,000	3,813	20,000	20,000	0.00%	20,400	20,808	21,224	21,649	22,082	2.00%

TOWN of WINDHAM
FY 2017-2018 MUNICIPAL BUDGET

APPROPRIATION PROJECTION 2019-2023
BY DEPARTMENT

dept	acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	Δ%	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	FY 2023 projected	projection factor
3210	Total		93,481	95,555	27,110	112,737	101,837		115,170	117,657	120,200	122,799	125,455	
4110	41010	Compensation	373,720	455,020	167,231	622,157	495,000	8.79%	660,316	730,396	752,308	774,877	798,123	sp +3.00%
4110	41020	Overtime Compensation	50,908	47,479	55,571	80,904	80,904	70.40%	83,331	85,831	88,406	91,058	93,790	3.00%
4110	41030	Part-time Compensation	702,507	815,618	351,872	821,826	821,826	0.76%	846,481	871,875	898,031	924,972	952,722	3.00%
4110	41130	Training Compensation	87,016	88,218	30,791	86,842	86,842	-1.56%	89,447	92,131	94,895	97,741	100,674	3.00%
4110	42030	Professional Services	45,388	44,628	24,781	47,314	47,314	6.02%	48,260	49,225	50,210	51,214	52,238	2.00%
4110	42040	Print Services	283	-	451	500	500		510	520	531	541	552	2.00%
4110	42060	Telephone	8,629	9,000	4,318	9,500	9,500	5.56%	9,690	9,884	10,081	10,283	10,489	2.00%
4110	42070	Advertising	-	-	-	-	-		-	-	-	-	-	2.00%
4110	42080	Postage	634	400	242	400	400	0.00%	408	416	424	433	442	2.00%
4110	42090	Training/Conferences	26,893	20,000	9,685	25,115	25,115	25.58%	25,617	26,130	26,652	27,185	27,729	2.00%
4110	42100	Travel/Meals	2,466	2,600	797	2,600	2,600	0.00%	2,652	2,705	2,759	2,814	2,871	2.00%
4110	42110	Memberships	4,836	5,275	3,915	5,275	5,275	0.00%	5,381	5,488	5,598	5,710	5,824	2.00%
4110	42210	Electrical Equipment Maintenance	9,254	4,440	4,081	5,660	5,660	27.48%	5,773	5,889	6,006	6,127	6,249	2.00%
4110	42260	Contracted Services	40,475	40,000	23,523	-	-	-100.00%	-	-	-	-	-	2.00%
4110	43010	Supplies & Materials	3,518	6,000	5,181	6,000	6,000	0.00%	6,120	6,242	6,367	6,495	6,624	2.00%
4110	43040	Medical Supplies	33,720	34,000	19,962	41,905	41,905	23.25%	42,743	43,598	44,470	45,359	46,267	2.00%
4110	43050	Clothing/Uniforms	12,587	9,100	9,993	12,000	12,000	31.87%	12,240	12,485	12,734	12,989	13,249	2.00%
4110	43210	Electronic Equipment	9,453	12,300	4,108	11,030	11,030	-10.33%	11,251	11,476	11,705	11,939	12,178	2.00%
4110	43220	Other Equipment	59,067	59,827	39,818	62,241	62,241	4.03%	63,486	64,756	66,051	67,372	68,719	2.00%
4110	43320	Chemicals	1,911	2,000	-	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
4110	43330	Equipment Replacement	-	-	-	-	-		-	-	-	-	-	2.00%
4110	44070	Contributions to Agencies	-	-	-	-	-		-	-	-	-	-	2.00%
4110	46030	Bad Debt	57,500	85,000	54,000	85,000	100,000	17.65%	86,700	88,434	90,203	92,007	93,847	2.00%
4110	Total		1,530,765	1,740,905	810,319	1,928,269	1,816,112		2,002,446	2,109,561	2,169,554	2,231,282	2,294,794	
4140	43010	Supplies & Materials	382	1,480	195	1,480	1,480	0.00%	1,510	1,540	1,571	1,602	1,634	2.00%
4140	Total		382	1,480	195	1,480	1,480		1,510	1,540	1,571	1,602	1,634	
4150	42240	Water Main Charges	98,963	94,730	42,709	95,772	95,772	1.10%	97,687	99,641	101,634	103,667	105,740	2.00%
4150	Total		98,963	94,730	42,709	95,772	95,772		97,687	99,641	101,634	103,667	105,740	
4210	41030	Part-time Compensation	-	2,000	-	2,000	2,000	0.00%	2,060	2,122	2,185	2,251	2,319	3.00%
4210	42030	Professional Services	33,178	36,414	6,245	37,142	37,142	2.00%	37,885	38,643	39,415	40,204	41,008	2.00%
4210	42200	Outside Vehicle Maintenance	19,221	24,000	4,782	24,000	24,000	0.00%	24,480	24,970	25,469	25,978	26,498	2.00%
4210	42210	Electrical Equipment Maintenance	6,535	4,000	(116)	4,000	4,000	0.00%	4,080	4,162	4,245	4,330	4,416	2.00%
4210	43140	Gas Products	6,657	5,040	2,798	16,380	16,380	225.00%	16,708	17,042	17,383	17,730	18,085	2.00%
4210	43160	Diesel Fuel	29,161	18,060	12,563	11,880	11,880	-34.22%	12,118	12,360	12,607	12,859	13,116	2.00%
4210	43180	Tools	2,421	2,000	111	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
4210	43200	Miscellaneous Products	-	2,500	-	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
4210	43240	Tires	12,730	8,000	2,250	8,000	8,000	0.00%	8,160	8,323	8,490	8,659	8,833	2.00%
4210	43250	Vehicle Maintenance Parts	24,150	30,000	12,275	30,000	30,000	0.00%	30,600	31,212	31,836	32,473	33,122	2.00%
4210	44190	Capital Equipment	-	2,500	-	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
4210	Total		134,053	134,514	40,909	140,402	140,402		143,230	146,115	149,059	152,062	155,126	
5110	41010	Compensation	149,244	149,785	73,673	153,582	153,582	2.53%	158,189	162,935	167,823	172,858	178,044	3.00%
5110	41020	Overtime Compensation	56	1,000	36	1,000	1,000	0.00%	1,030	1,061	1,093	1,126	1,159	3.00%
5110	41030	Part-time Compensation	16,519	15,810	3,983	17,628	17,628	11.50%	18,157	18,702	19,263	19,841	20,436	3.00%
5110	42030	Professional Services	2,966	3,000	-	4,200	4,200	40.00%	4,284	4,370	4,457	4,546	4,637	2.00%
5110	42060	Telephone	846	1,000	390	1,200	1,200	20.00%	1,224	1,248	1,273	1,299	1,325	2.00%
5110	42070	Advertising	549	1,000	1,251	1,000	1,000		1,020	1,040	1,061	1,082	1,104	2.00%
5110	42080	Postage	301	300	100	300	300	0.00%	306	312	318	325	331	2.00%
5110	42090	Training/Conferences	588	2,500	352	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
5110	42100	Travel/Meals	1,276	1,000	282	1,400	1,400	40.00%	1,428	1,457	1,486	1,515	1,546	2.00%
5110	42110	Memberships	246	350	276	450	450	28.57%	459	468	478	487	497	2.00%

TOWN of WINDHAM
FY 2017-2018 MUNICIPAL BUDGET

APPROPRIATION PROJECTION 2019-2023
BY DEPARTMENT

dept	acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	Δ%	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	FY 2023 projected	projection factor
5110	42260	Contracted Services	4,442	4,500	1,823	1,000	1,000	-77.78%	1,020	1,040	1,061	1,082	1,104	2.00%
5110	43010	Supplies & Materials	4,226	2,000	3,498	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
5110	43030	Books/Maps/Publications	221	-	-	2,000	2,000		2,040	2,081	2,122	2,165	2,208	2.00%
5110 Total			181,481	182,246	85,664	188,260	188,260		193,748	199,396	205,211	211,197	217,360	
5111	41030	Part-time Compensation	80,725	94,500	65,336	94,500	94,500	0.00%	97,335	100,255	103,263	106,361	109,551	3.00%
5111	41110	Payroll Tax	8,548	10,000	-	10,000	10,000	0.00%	10,300	10,609	10,927	11,255	11,593	3.00%
5111	42030	Professional Services	1,511	3,995	1,528	4,000	4,000	0.13%	4,080	4,162	4,245	4,330	4,416	2.00%
5111	42200	Outside Vehicle Maintenance	-	-	199	300	300		306	312	318	325	331	2.00%
5111	42260	Contracted Services - Day Camp	26,599	25,000	26,599	32,000	32,000	28.00%	32,640	33,293	33,959	34,638	35,331	2.00%
5111	42280	Contracted Services - Other	13,207	48,000	13,207	48,000	48,000	0.00%	48,960	49,939	50,938	51,957	52,996	2.00%
5111	43010	Supplies & Materials - Day Camp	1,897	7,000	1,897	5,000	5,000	-28.57%	5,100	5,202	5,306	5,412	5,520	2.00%
5111	43020	Supplies & Materials - Other	772	4,000	772	4,500	4,500	12.50%	4,590	4,682	4,775	4,871	4,968	2.00%
5111	43140	Vehicle Fuel	879	1,500	879	2,500	2,500	66.67%	2,550	2,601	2,653	2,706	2,760	2.00%
5111	43250	Vehicle Maintenance	-	1,500	-	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
5111	45020	Senior Programs	2,634	5,000	2,634	6,000	6,000	20.00%	6,120	6,242	6,367	6,495	6,624	2.00%
5111	45030	Community Events	2,343	8,000	2,343	8,000	8,000	0.00%	8,160	8,323	8,490	8,659	8,833	2.00%
5111	45040	Summerfest	-	-	-	5,000	5,000		5,100	5,202	5,306	5,412	5,520	2.00%
5111 Total			139,115	208,495	115,394	221,300	221,300		226,771	232,383	238,139	244,044	250,101	
5120	41030	Part-time Compensation	62,337	69,054	48,996	68,000	68,000	-1.53%	70,040	72,141	74,305	76,535	78,831	3.00%
5120	42030	Professional Services	1,439	5,000	1,154	5,000	5,000	0.00%	5,100	5,202	5,306	5,412	5,520	2.00%
5120	42060	Telephone	578	400	409	850	850	112.50%	867	884	902	920	938	2.00%
5120	42150	Refuse Pickup	304	400	319	400	400	0.00%	408	416	424	433	442	2.00%
5120	42220	Electricity	1,808	2,000	900	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
5120	42230	Water Supply	2,103	2,500	662	2,000	2,000	-20.00%	2,040	2,081	2,122	2,165	2,208	2.00%
5120	42250	Building Services	5,488	4,500	878	5,000	5,000	11.11%	5,100	5,202	5,306	5,412	5,520	2.00%
5120	43010	Supplies and Materials	8,593	9,000	5,839	9,000	9,000	0.00%	9,180	9,364	9,551	9,742	9,937	2.00%
5120	43140	Vehicle Fuel	2,071	2,000	1,131	2,500	2,500	25.00%	2,550	2,601	2,653	2,706	2,760	2.00%
5120	43250	Vehicle Maintenance	-	1,500	672	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
5120	45270	Lease of Gambo Soccer Fields	869	-	-	-	-	#DIV/0!	-	-	-	-	-	0.00%
5120 Total			85,590	96,354	60,961	96,250	96,250		98,855	101,533	104,285	107,113	110,021	
5130	41030	Part-time Compensation	986	14,000	-	-	-	-100.00%	-	-	-	-	-	3.00%
5130	42060	Telephone	264	500	170	-	-	-100.00%	-	-	-	-	-	2.00%
5130	42220	Electricity	-	500	-	-	-	-100.00%	-	-	-	-	-	2.00%
5130	42260	Contracted Services	263	600	3,684	700	700	16.67%	714	728	743	758	773	2.00%
5130	43010	Supplies and Materials	786	5,000	1,453	750	750	-85.00%	765	780	796	812	828	2.00%
5130	43020	Office Supplies & First Aid	-	150	-	150	150	0.00%	153	156	159	162	166	2.00%
5130 Total			2,299	20,750	5,308	1,600	1,600		1,632	1,665	1,698	1,732	1,767	
5510	41010	Compensation	252,068	275,764	128,353	304,504	304,504	10.42%	335,157	345,212	355,568	366,235	377,222	sp +3.00%
5510	41030	Part-time Compensation	51,264	63,492	28,625	87,153	68,830	8.41%	89,768	92,461	95,235	98,092	101,035	3.00%
5510	42030	Professional Services	19,684	11,400	5,544	10,700	10,700	-6.14%	10,914	11,132	11,355	11,582	11,814	2.00%
5510	42040	Print Services	-	1,100	1,075	1,100	1,400	27.27%	1,122	1,144	1,167	1,191	1,214	2.00%
5510	42050	Equipment Maintenance	1,645	1,650	596	1,650	1,650	0.00%	1,683	1,717	1,751	1,786	1,822	2.00%
5510	42060	Telephone	1,962	2,250	1,122	2,250	2,250	0.00%	2,295	2,341	2,388	2,435	2,484	2.00%
5510	42080	Postage	1,235	1,000	601	1,500	1,500	50.00%	1,530	1,561	1,592	1,624	1,656	2.00%
5510	42090	Training/Conferences	1,200	1,000	350	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
5510	42100	Travel/Meals	1,758	2,500	962	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
5510	42110	Memberships	484	500	70	500	500	0.00%	510	520	531	541	552	2.00%
5510	43010	Supplies & Materials	4,483	4,000	3,488	4,500	4,500	12.50%	4,590	4,682	4,775	4,871	4,968	2.00%
5510	43030	Books, Maps & Publications	27,542	27,430	12,410	28,500	28,500	3.90%	29,070	29,651	30,244	30,849	31,466	2.00%
5510	43060	Non-printed Materials	16,607	16,800	10,051	18,500	18,500	10.12%	18,870	19,247	19,632	20,025	20,425	2.00%
5510	43220	Other Equipment	2,626	5,000	4,231	12,000	12,000	140.00%	12,240	12,485	12,734	12,989	13,249	2.00%
5510	45020	Programming	-	1,000	169	1,000	1,000		1,020	1,040	1,061	1,082	1,104	2.00%

TOWN of WINDHAM
FY 2017-2018 MUNICIPAL BUDGET

APPROPRIATION PROJECTION 2019-2023
BY DEPARTMENT

dept	acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	Δ%	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	FY 2023 projected	projection factor
5510	Total		382,557	414,886	197,647	477,357	459,334		512,339	526,835	541,749	557,092	572,877	
6110	41010	Compensation	220,360	231,579	114,074	232,543	232,543	0.42%	239,520	246,705	254,106	261,730	269,581	3.00%
6110	41020	Overtime Compensation	-	-	292	-	-		-	-	-	-	-	3.00%
6110	41030	Part-time Compensation	2,345	-	441	-	-		-	-	-	-	-	2.00%
6110	42030	Professional Services	9,000	12,960	4,500	13,000	13,000	0.31%	13,260	13,525	13,796	14,072	14,353	2.00%
6110	42040	Print Services	156	200	-	200	200	0.00%	204	208	212	216	221	2.00%
6110	42050	Equipment Maintenance	465	500	-	200	200	-60.00%	204	208	212	216	221	2.00%
6110	42060	Telephone	3,901	3,900	1,450	3,900	3,900	0.00%	3,978	4,058	4,139	4,221	4,306	2.00%
6110	42070	Advertising	1,479	1,500	273	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
6110	42080	Postage	1,509	1,500	477	1,500	1,500							
6110	42090	Training/Conferences	2,321	3,000	823	3,000	3,000							
6110	42100	Travel/Meals	1,838	2,000	199	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
6110	42110	Memberships	250	500	70	390	390	-22.00%	398	406	414	422	431	2.00%
6110	43010	Supplies & Materials	568	1,000	285	700	700	-30.00%	714	728	743	758	773	2.00%
6110	43030	Books, Maps & Publications	1,148	1,000	122	500	500	-50.00%	510	520	531	541	552	2.00%
6110	43140	Gas Products	1,914	1,512	816	1,890	1,890	25.00%	1,928	1,966	2,006	2,046	2,087	2.00%
6110	43220	Other Equipment	3,978	3,900	65	2,000	2,000	-48.72%	2,040	2,081	2,122	2,165	2,208	2.00%
6110	43300	Copy Services	496	500	188	500	500	0.00%	510	520	531	541	552	2.00%
6110	Total		251,727	265,551	124,074	263,823	263,823		266,835	274,567	282,526	290,717	299,149	
6120	41010	Compensation	179,549	230,590	104,461	265,762	265,762	15.25%	273,735	281,947	290,405	299,118	308,091	3.00%
6120	42030	Professional Services	-	60,000	2,759	40,000	40,000	-33.33%	40,800	41,616	42,448	43,297	44,163	2.00%
6120	42040	Print Services	-	1,000	79	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
6120	42050	Equipment Maintenance	-	500	-	500	500	0.00%	510	520	531	541	552	2.00%
6120	42060	Telephone	1,298	2,100	897	2,100	2,100	0.00%	2,142	2,185	2,229	2,273	2,319	2.00%
6120	42070	Advertising	6,858	5,000	3,302	7,500	7,500	50.00%	7,650	7,803	7,959	8,118	8,281	2.00%
6120	42080	Postage	1,689	1,200	481	1,200	1,200	0.00%	1,224	1,248	1,273	1,299	1,325	2.00%
6120	42090	Training/Conferences	1,164	3,000	115	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
6120	42100	Travel/Meals	479	3,000	1,344	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
6120	42110	Memberships	541	1,400	786	1,700	1,700	21.43%	1,734	1,769	1,804	1,840	1,877	2.00%
6120	43010	Supplies & Materials	689	1,500	329	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
6120	43030	Books, Maps & Publications	143	600	143	600	600	0.00%	612	624	637	649	662	2.00%
6120	43140	Fuel	0	300	-	300	300	0.00%	306	312	318	325	331	2.00%
6120	43220	Other Equipment	60	500	1,243	500	500	0.00%	510	520	531	541	552	2.00%
6120	43300	Copy Services	562	500	192	500	500	0.00%	510	520	531	541	552	2.00%
6120	Total		193,033	311,190	116,131	329,162	329,162		338,403	347,908	357,686	367,744	378,090	
6121	42030	Professional Services	3,929	-	2,293	-	25,000		25,000	25,000	25,000	25,000	25,000	2.00%
6121	Total		3,929	-	2,293	-	25,000		25,000	25,000	25,000	25,000	25,000	
6510	41010	Compensation	220,579	236,918	114,998	266,259	266,259	12.38%	274,247	282,474	290,949	299,677	308,667	3.00%
6510	42030	Professional Services	893	17,600	200	17,600	17,600	0.00%	17,952	18,311	18,677	19,051	19,432	2.00%
6510	42040	Print Services	405	500	79	500	500	0.00%	510	520	531	541	552	2.00%
6510	42050	Equipment Maintenance	10,661	14,035	3,301	12,675	12,675	-9.69%	12,929	13,187	13,451	13,720	13,994	2.00%
6510	42060	Telephone	1,064	2,464	876	2,464	2,464	0.00%	2,513	2,564	2,615	2,667	2,720	2.00%
6510	42070	Advertising	104	800	-	800	800	0.00%	816	832	849	866	883	2.00%
6510	42080	Postage	1,265	2,753	386	2,753	2,753	0.00%	2,808	2,864	2,922	2,980	3,040	2.00%
6510	42090	Training/Conferences	935	1,655	1,522	1,655	1,655	0.00%	1,688	1,722	1,756	1,791	1,827	2.00%
6510	42100	Travel/Meals	1,486	1,780	302	2,720	2,720	52.81%	2,774	2,830	2,886	2,944	3,003	2.00%
6510	42110	Memberships	295	505	295	505	505	0.00%	515	525	536	547	558	2.00%
6510	43010	Supplies & Materials	2,699	2,000	1,317	2,200	2,200	10.00%	2,244	2,289	2,335	2,381	2,429	2.00%
6510	43030	Books, Maps & Publications	2,800	3,320	1,562	3,320	3,320	0.00%	3,386	3,454	3,523	3,594	3,666	2.00%
6510	43220	Other Equipment	668	-	190	-	-		-	-	-	-	-	2.00%
6510	43390	Vehicle Expenses	417	714	124	1,114	1,114	56.02%	1,136	1,159	1,182	1,206	1,230	2.00%
6510	Total		244,271	285,044	125,151	314,565	314,565		323,519	332,732	342,211	351,965	362,001	

TOWN of WINDHAM
FY 2017-2018 MUNICIPAL BUDGET

APPROPRIATION PROJECTION 2019-2023
BY DEPARTMENT

dept	acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	Δ%	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	FY 2023 projected	projection factor
6520	41030	Part-time Compensation				6,600	6,600		6,600	6,732	6,867	7,004	7,144	2.00%
6520	42030	Professional Services	-	6,500	-	4,000	4,000	-38.46%	4,080	4,162	4,245	4,330	4,416	2.00%
6520	42050	Equipment Maintenance	3,747	3,750	747	5,175	5,175	38.00%	5,279	5,384	5,492	5,602	5,714	2.00%
6520	42090	Training/Conferences	-	1,200	25	1,200	1,200	0.00%	1,224	1,248	1,273	1,299	1,325	2.00%
6520	43010	Supplies & Materials	1,314	3,500	350	3,500	3,500	0.00%	3,570	3,641	3,714	3,789	3,864	2.00%
6520	43030	Books, Maps & Publications	514	500	-	500	500	0.00%	510	520	531	541	552	2.00%
6520	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
6520 Total			5,575	15,450	1,121	14,375	14,375		14,663	14,956	15,255	15,560	15,871	
7510	41010	Compensation	105,074	101,528	52,519	107,629	107,629	6.01%	110,858	114,184	117,609	121,137	124,771	3.00%
7510	41020	Overtime Compensation	-	1,200	2,835	-	-		-	-	-	-	-	3.00%
7510	41030	Part-time Compensation	31,277	59,980	26,109	56,227	56,227	-6.26%	57,914	59,652	61,441	63,285	65,183	3.00%
7510	42030	Professional Services	4,018	6,270	3,810	6,270	6,270	0.00%	6,395	6,523	6,654	6,787	6,923	2.00%
7510	42040	Print Services	3,919	5,000	3,954	4,000	4,000	-20.00%	4,080	4,162	4,245	4,330	4,416	2.00%
7510	42050	Equipment Maintenance	1,754	900	-	900	900	0.00%	918	936	955	974	994	2.00%
7510	42060	Telephone	1,069	1,300	570	1,300	1,300	0.00%	1,326	1,353	1,380	1,407	1,435	2.00%
7510	42070	Advertising	3,330	3,300	2,383	3,300	3,300	0.00%	3,366	3,433	3,502	3,572	3,643	2.00%
7510	42080	Postage	1,494	2,000	1,834	1,100	1,100	-45.00%	1,122	1,144	1,167	1,191	1,214	2.00%
7510	42090	Training/Conferences	170	750	-	750	750	0.00%	765	780	796	812	828	2.00%
7510	42100	Travel/Meals	1,571	2,440	301	2,200	2,200	-9.84%	2,244	2,289	2,335	2,381	2,429	2.00%
7510	42110	Memberships	110	140	75	175	175	25.00%	179	182	186	189	193	2.00%
7510	43010	Supplies & Materials	2,599	3,000	1,507	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
7510	43030	Books, Maps & Publications	2,104	2,500	-	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
7510 Total			158,489	190,308	95,896	189,351	189,351		194,777	200,360	206,106	212,018	218,103	
8110	41010	Compensation	91,235	93,039	45,929	96,747	96,747	3.99%	99,650	102,639	105,718	108,890	112,156	3.00%
8110	42030	Professional Services	-	-	-	-	-		-	-	-	-	-	2.00%
8110	42060	Telephone	494	700	176	700	700	0.00%	714	728	743	758	773	2.00%
8110	42080	Postage	69	200	72	200	200	0.00%	204	208	212	216	221	2.00%
8110	42090	Training/Conferences	260	375	-	375	375	0.00%	383	390	398	406	414	2.00%
8110	42100	Travel/Meals	285	350	-	350	350	0.00%	357	364	371	379	386	2.00%
8110	42110	Memberships	50	200	90	120	120	-40.00%	122	125	127	130	132	2.00%
8110	43010	Supplies & Materials	1,000	1,000	-	500	500	-50.00%	510	520	531	541	552	2.00%
8110	43090	General Assistance	5,412	40,000	4,960	40,000	40,000							
8110	43100	User Fee Offset	8,598	10,000	-	10,000	10,000	0.00%	10,200	10,404	10,612	10,824	11,041	2.00%
8110	43140	Gas Products	-	-	-	500	500		510	520	531	541	552	2.00%
8110 Total			107,402	145,864	51,226	149,492	149,492		112,649	115,899	119,243	122,685	126,228	
8120	44070	Contributions to Agencies	23,050	22,800	22,050	22,675	22,675	-0.55%	23,129	23,591	24,063	24,544	25,035	2.00%
8120 Total			23,050	22,800	22,050	22,675	22,675		23,129	23,591	24,063	24,544	25,035	
TOTAL OPERATING			12,021,661	13,404,179	5,936,924	14,801,732	14,090,767		15,359,087	15,893,080	16,377,921	16,851,333	17,339,385	
9110	44190	Capital Equipment	958,775	725,000	480,894	825,000	725,000	0.00%	725,000	725,000	725,000	725,000	725,000	
9110 Total			958,775	725,000	480,894	825,000	725,000		725,000	725,000	725,000	725,000	725,000	
9120	42190	Contracted Services	370,723	850,000	451,658	1,000,000	1,000,000	17.65%	1,150,000	1,300,000	1,500,000	1,500,000	1,500,000	0.00%
9120 Total			370,723	850,000	451,658	1,000,000	1,000,000		1,150,000	1,300,000	1,500,000	1,500,000	1,500,000	
9130	42030	Professional Services	-	-	-	-	-		-	-	-	-	-	2.00%
9130	42260	Contracted Services	5,319	413,927	15,647	300,000	300,000	-27.52%	200,000	250,000	250,000	250,000	250,000	2.00%
9130	44020	Land Improvements	445,488	445,665	10,138	445,665	445,665	0.00%	454,578	463,670	472,943	482,402	492,050	2.00%
9130 Total			450,807	859,592	25,785	745,665	745,665		654,578	713,670	722,943	732,402	742,050	
9140	44020	Land Improvements	80,226	75,000	8,704	75,000	75,000	0.00%	75,000	75,000	75,000	75,000	75,000	2.00%

dept	acct	description	FY 2016 actual	FY 2017 approved	FY 2017 ytd (12/31)	FY 2018 preliminary	FY 2018 manager	Δ%	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	FY 2023 projected	projection factor
9140	Total		80,226	75,000	8,704	75,000	75,000		75,000	75,000	75,000	75,000	75,000	
9170	44120	Portland Water District Assessm	-	351,756	146,565	362,962	362,962	3.19%	370,221	377,626	385,178	392,882	400,739	2.00%
9170	Total		-	351,756	146,565	362,962	362,962		370,221	377,626	385,178	392,882	400,739	
9510	46010	Debt Principal	150,000	150,000	150,000	233,400	233,400	55.60%	228,400	228,400	228,400	228,400	228,400	
9510	46020	Debt Interest	50,625	86,500	41,083	80,488	80,488	-6.95%	83,093	76,209	64,687	57,441	49,723	
9510	Total		200,625	236,500	191,083	313,888	313,888		311,493	304,609	293,087	285,841	278,123	
9910	43010	Supplies and Materials	89,289	150,000	-	150,000	150,000	0.00%	153,000	156,060	159,181	162,365	165,612	2.00%
9910	Total		89,289	150,000	-	150,000	150,000		153,000	156,060	159,181	162,365	165,612	
9920	43010	Emergency Fund	100,000	150,000	-	150,000	150,000	0.00%	153,000	156,060	159,181	162,365	165,612	2.00%
9920	Total		100,000	150,000	-	150,000	150,000		153,000	156,060	159,181	162,365	165,612	
TOTAL CAPITAL & NON-OPERATING			2,250,445	3,397,848	1,304,690	3,622,515	3,522,515		3,592,292	3,808,024	4,019,571	4,035,854	4,052,137	
Grand Total			14,272,106	16,802,027	7,241,614	18,424,247	17,613,282		18,951,380	19,701,104	20,397,492	20,887,187	21,391,522	

Town of Windham, Maine
Strategic Plan

Interim Planning Document
for
October 1, 2015
through
June 30, 2018

INTRODUCTION.

Purpose: The purpose of this document is to express the mission, vision, and values of the government of the Town of Windham, Maine, to identify strategic issues and factors affecting the town and its government's ability to meet its mission. This document is intended to provide guidance for policy decisions, budgeting, and operational planning for the period October 1, 2015 through June 30, 2018.

Timeline: An updated comprehensive master plan is expected to be complete in the first half of 2017. This interim, or "stub," strategic plan will be updated in late 2017 to incorporate goals and objectives of the updated comprehensive master plan. It also will include other strategic goals, identified in the planning process, for the fiscal 2019 (July 1, 2018 through June 30, 2019) budget that will begin in early 2018. The strategic plan adopted at that time is expected to extend for a period of at least three but no more than five years.

Implementation of goals and accomplishment of objectives in the new comprehensive master plan will begin with that plan's adoption, but they will then be incorporated into the strategic plan, which will, in turn, guide other policy decisions, budgeting, and operational planning.

MISSION, VISION, & VALUES.

Mission: The mission of the Town of Windham, Maine's government is to provide governance, services, and pursue policies responsive to the needs of its citizens and the public in order to maintain, support, and improve the quality of life in the community.

Vision: The government of the Town of Windham, Maine will be an example of progressive, prudent, goal-focused, and cost-effective public service, flexible in its response to the changing needs of a growing community. It will be an example of conscientious stewardship of public finances, assets, infrastructure, and the public process. The town's government will foster an environment that encourages civic engagement, openness, transparency, and accountability, to contribute to enriching, enlivening, and valuing every community member.

Values: In its conduct of public business, the public process, the provision of public services, and the care and stewardship of community assets entrusted to its care, the government of the Town of Windham, Maine will demonstrate and exemplify honesty and integrity, professionalism, respect, civility, thoughtfulness, and compassion in its engagement with all constituents, partners, employees, and stakeholders; and openness, transparency, accessibility, equity, and accountability in its stewardship of the town's finances, assets, infrastructure, processes, and reputation.

Definitions: Where a particular term is used in expressing the town's mission, vision, and values, the following simple definitions are provided as a guide for clarity and understanding:

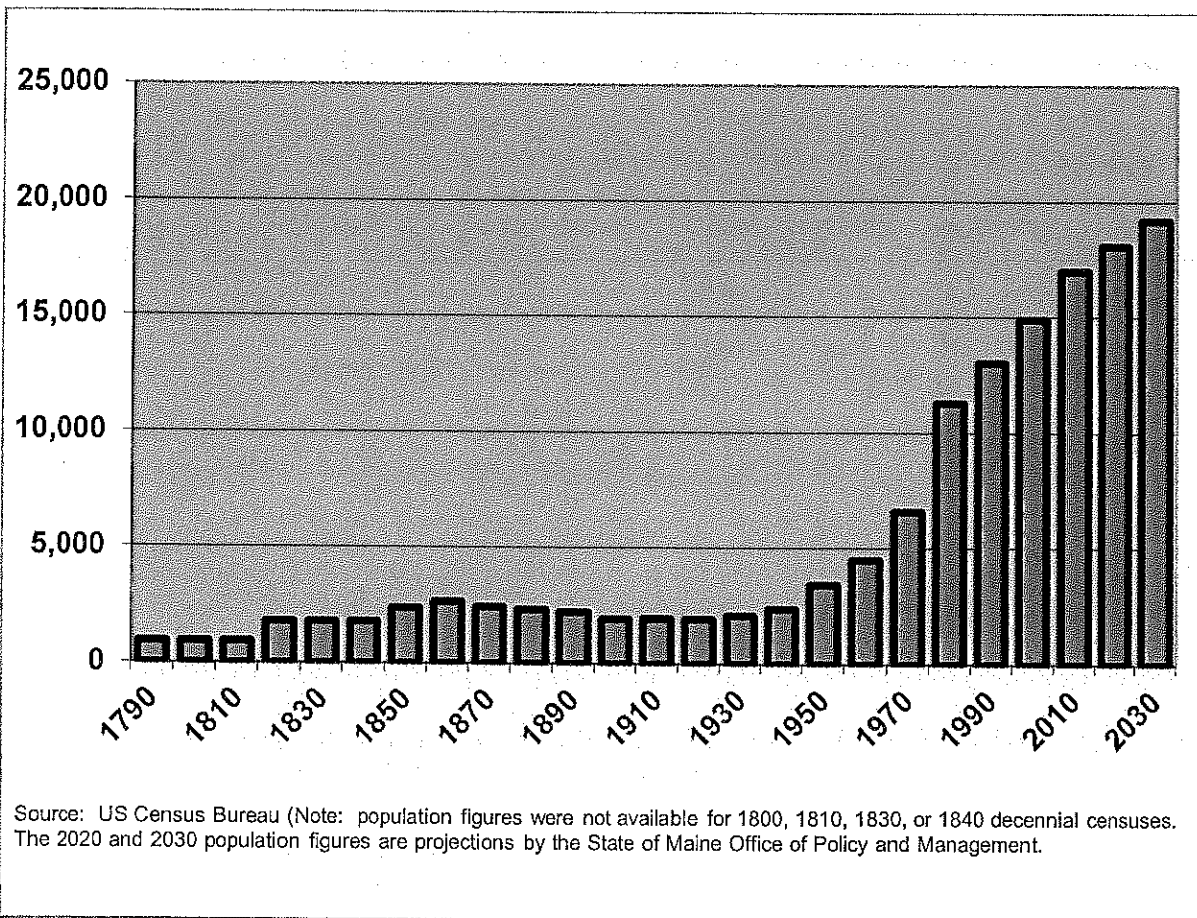
- Honesty – being truthful
- Integrity – being trustworthy
- Equity – being fair and just
- Accountability – willing to accept responsibility
- Professionalism – being efficient and capable
- Effectiveness – accomplishing the stated goal or purpose
- Respect – valuing others and others' viewpoints
- Civility – being polite and courteous
- Thoughtfulness – being considerate of others
- Compassion – being concerned with the well-being of others
- Openness – being sincere and direct
- Transparency – being clear and easily understood
- Accessibility – making things easier for others to use

STRATEGIC ISSUES.

Organization-Wide Impact:

Growth.

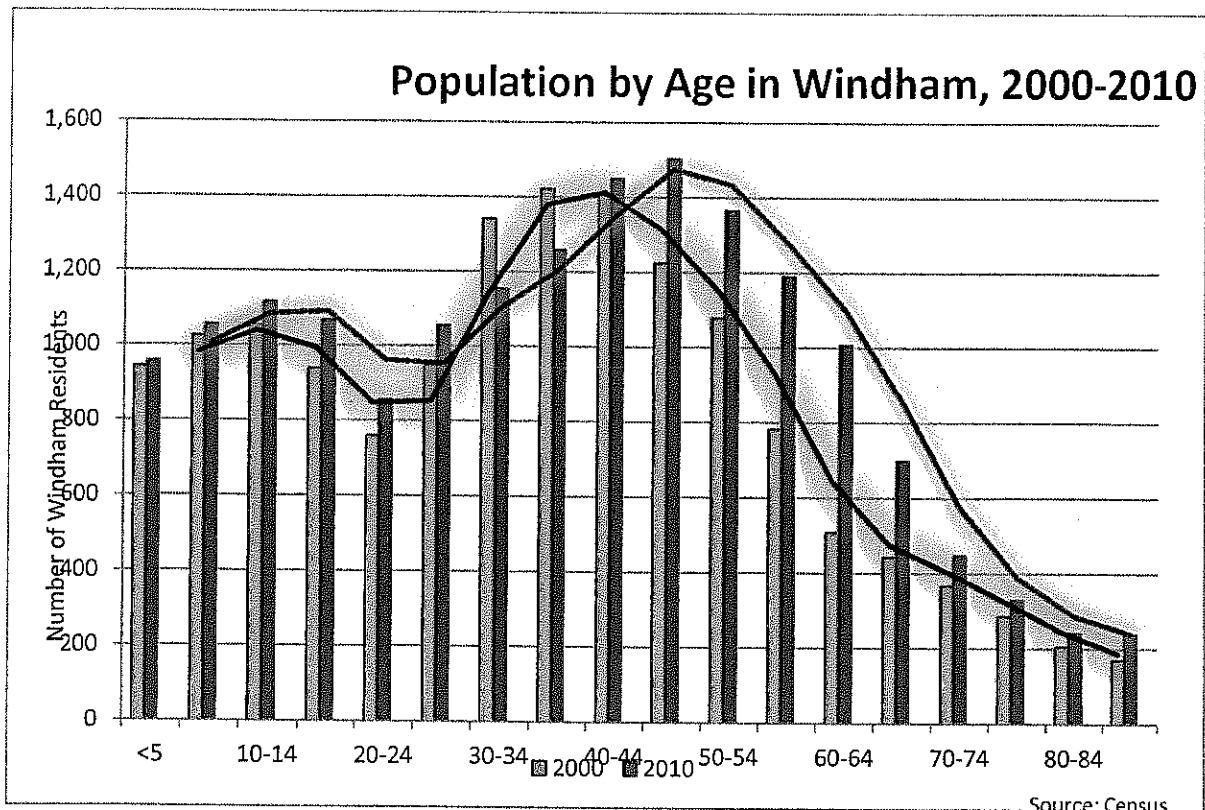
Windham is growing, continuing a trend unbroken since the 1930s, though the modern era of growth for Windham can be thought of as really going back to the 1960s. Still, this represents fifty years of consistent growth in population and all that growth brings with it.



Aging.

Like the state of Maine as a whole, Windham is also aging.

The growing population, and the growing population of older people in the community has effects that show up in different ways across the departments of the town and the services they provide, and in the policies the Town Council and the town pursue.



Diversity.

On an even larger scale, the United States is becoming more diverse. Though the changes in Maine and in Windham have been relatively small, they likely are coming, and will need to be addressed as part of the town's overall strategic consideration in coming years.

Technology.

Technological changes help bring about changes in the way people interact with each other, their community (or communities), and their government, and shape their expectations about those interactions, shortening the timeframe for response and results.

Funding Sources (Revenues).

Meeting the needs of a growing, changing, and aging population increasingly will be done without help from the federal or state governments. Fiscal pressures on decision-makers in Washington and Augusta have resulted in significant reductions in funding available to meet local needs. This makes identifying issues, setting priorities, and developing alternatives for addressing those issues that much more important.

Economy.

Windham is affected by factors in the larger regional, national, and global economy, both in the demand for services and the ability (or willingness) to pay for them. The limitations of the town's budget cycle make it difficult to respond to an economic upswing or downturn. During an economic downturn, as we saw during the Great Recession, reductions and lost capacity are hard to get back. When the economy improves, it often takes time to rebuild the capacity that was lost, resulting in a perpetual lag that can create operational problems and inefficiencies.

Regulation (Mandates).

Increasing regulations at the state and federal level – labor, environmental, financial, to name a few – add to the administrative, and sometimes operational, burden of the community, placing a strain on existing resources. Ensuring compliance with these regulations not only adds to the burden, but where staffing and other resources are fixed, more of those resources end up being devoted to regulatory compliance and less to providing service to the community.

Energy.

Another significant external factor is fluctuating energy prices. These can impact operating budgets in the short term and the overall budget in the longer term by crowding out other expenses, potentially compromising the town's ability to deliver on programs, services, or projects. Non-energy petroleum costs also show up in the cost of fluids, tires, and paving.

The town has created an "energy and weather emergency fund" as a component of contingency to guard against short-term (i.e. within the current fiscal year) spikes. Addressing its overall energy usage and mix, reducing its exposure to these fluctuations, could help stabilize the budget over the long term.

Individual Department or Agency Impact: The larger-scale, more global changes occurring will affect departments, offices, and services in different ways depending on the nature of the public with which they interact. Though different, they will all have at their roots the growing and aging population.

Within each department's or office's area of involvement, there are other issues – some common, some not – that need to be taken into account when establishing a direction for policy, program, service, and spending over the next few years.

Administrative Services.

Community Engagement. These are at least two aspects to this issue, the need to inform the public about the issues and choices, and the need to engage the public to help decision-makers make better decisions. Especially when it comes to addressing issues, setting priorities, and making choices, getting information to the public in an accessible and timely way is critical. No less important is finding ways to engage the public, to gather input about values and preferences, to inform the decisions made by local officials. Technology would seem to make this easier than ever, but the proliferation of apps, platforms, and outlets make the number of “channels” over which a message has to be sent to reach people, along with more traditional media, has made it even more challenging. In addition, though communicating with and engaging the public is both increasingly important, and increasingly challenging, and some additional tools have been put in place to help, there is still a need to actually develop the content to be communicated and develop the tools or take the time to gather the input.

Customer Service & Support Staffing. Customer service and support staff reductions following the recession have not been restored, creating scheduling and office coverage issues as well as affecting productivity.

Aging Workforce. More retirements, need for leadership development and capacity building, workplace wellness and workers’ compensation issues.

Public Works.

Infrastructure Maintenance. In 2001 the town had an eight person highway maintenance crew. By 2006 that number was eleven, the same as for fiscal 2016. As outlined in the budget for 2016, the department is not keeping up with maintenance of the various infrastructure assets – roads, sidewalks, ditches and drainage structures (and buildings, too, since buildings and grounds is in the same basic situation) – entrusted to its care.

Solid Waste Management. The town’s pay-as-you-throw trash and curbside recycling program accomplished the initial goals of controlling the waste stream and delivering it to Regional Waste Systems (now **ecomaine**), increasing recycling rates by creating a direct incentive and equity by ensuring that those who use more pay more. From its inception, however, the system has been hampered by diversion, only moderate levels of compliance and participation, the sometimes poor quality of the bags used to generate revenue and meter the amount of waste delivered, improper dumping at recycling loca-

tions, and a lack of clear, consistent messaging about alternatives for dealing with other types of waste (e-waste, household hazardous waste, bulky waste, etc.).

Storm Water Compliance. More of the town is subject to federal storm water management rules. The town participates in the Interlocal Storm Water Management Group, but is still responsible for many aspects of compliance with the general permit and its required measures.

Engineering Review, Project Management, and Implementation. As development activity has increased and decreased along with the economic cycle, and as regulations have continued to evolve, there has been a growing need for engineering services, particularly civil engineering. This appears both here, in public works, and in planning, with the need to develop plans for projects the town is doing, review plans going through the development review process, review the work of consulting engineers doing work for the town, providing project inspection (internal and external) and management (internal), and plan implementation.

Police.

Time-Consuming Calls. In fiscal 2006 the Windham Police Department had a sworn law enforcement office complement of twenty-six. Today, it is twenty-seven. The department has made progress in developing the capacity to meet its need for specialized services, but doing so can take away from routine patrol services and maintaining a presence in the community. In addition to the Community Services Officer and K-9 unit, the department has added other disciplines and special assignments, such as School Resource Officer, accident reconstruction, and participation in regional drug task forces. But the department's resources are diverted when there are calls that require more of an officer's time, reducing visibility, deterrence, and promoting safety and security in the community.

Records. The department's only records clerk has assumed additional responsibilities due to training from her prior position as dispatch supervisor. These include compiling monthly Uniform Crime Reporting (UCR) statistical data required by federal law, complying with public information requests, maintaining standards and training for Criminal Justice Information Systems (CJIS) compliance required by federal law, conducting criminal records check for concealed firearms applications, serving as in-house advisor for the Spillman dispatch/incident database, and liaison with the IT department, building maintenance, and the Cumberland County Regional Communications Center (CCRCC).

These services are vital to the operation of the police department, and free up sworn personnel to concentrate on other police work.

Prior to fiscal 2014-2015, for several years the department had 3 records/administrative assistant positions. Restoring the third position would allow for a more prompt and efficient completion of responsibilities, would allow the current records clerk to concentrate on the unique tasks she is specially trained for, and allow for a shifting of some of the report data entry which now consumes police officers' time. The department would be able to extend the lobby hours at the police station, such as later into the evening, or during some weekend hours, allowing for the opportunity for the public to access records' services beyond regular business hours.

Fire-Rescue.

Staffing and Response Capacity. Both in terms of staffing and equipment the department has been increasingly challenged to deliver a consistent level of response to calls, mainly emergency medical calls, which represent more than two-thirds of all calls. Having staff in stations ready to respond is one challenge. Trying to provide that response with *per diem* staff presents another.

Given the volume of calls, and the number of times more than two calls will come in at once, or more than one when either of the town's two rescue units is down for maintenance or repair, the town has had to rely on a spare unit from a neighboring town. In either case, without both the staff and the equipment the town's response capacity is quickly depleted, causing the town to rely on mutual aid and significantly reducing the level of service (due to the time involved, if nothing else).

In addition to having the staffing and equipment providing the direct service "at street level" the growing demand for emergency medical services comes with the need to properly oversee this critical public safety function. Staff certification, adherence to patient care protocols, liaison with other healthcare partners, and an effective quality assessment/quality improvement program require consistent focus in this area.

Non-Emergency Emergency Calls. From the June issue of PM Magazine, a publication of the International City/County Management Association, "Despite a tremendous diversity in how emergency medical services (EMS) are provided in communities around the country, most U.S. EMS systems remain focused on responding quickly to serious accidents and critical emergencies, even though patients increasingly call 911 for less

severe or chronic health problems.” Combined with staffing and equipment concerns, keeping resources available in the community for true emergencies is an issue that is likely to grow in significance as the community’s population grows and ages.

Aging Housing and Building Stock. While Windham has seen, and continues to see, substantial growth in its housing and building stock, it also has a significant number of buildings near, at, or beyond their economic useful lives. It is not unusual for buildings at this point in their life cycle to have gone through several changes in occupancy or renovations, and many are not well maintained. This creates potential life safety and other code issues that place additional demands on code enforcement resources, as well as potentially putting occupants, and the town, at risk for catastrophic events if there is no clearly defined policy and response by the town.

Parks & Recreation.

Facilities Needs. Over the years the town has been fortunate to acquire property to manage as preserves and sanctuaries, such as the Claman and Mud Pond Sanctuaries, and the Lowell Preserve. It also has several parks and playgrounds, but lacks sufficient ball fields and multi-use fields to accommodate the growth in organized sports, particularly youth sports. Dundee Park has the town’s only beach.

Lippman Park, a state boat launch on Little Sebago Lake, and public recreational sites created by Sappi through the federal dam relicensing process provide the only other public access to water. The town offices are housed in the town’s old high school, which was renovated in the mid-1970s with federal funds as a community center, but does not provide for many of the community’s needs for such a center.

Facilities Maintenance. As the town continues to develop Lippman Park and makes plans for other parks, playgrounds, and facilities, maintaining existing facilities for safety, utility, and asset preservation will be a challenge.

Community Programming. Most of the programming provided by the department is fee-based, contributing to a divide between those in the community who can afford to pay the cost of participation, and those who cannot. The only program that currently includes a mechanism for including some who cannot afford its cost is summer day camp. As the community continues to change, efforts should be made to assess the needs of its residents with respect to recreation programming to help fulfill the department’s part of the town’s mission.

Library.

Hours and Staffing. With the decreases in public hours, from 54 hours per week to 42 hours during fiscal 2015, attendance and circulation numbers declined by about 9%. Funding was increased to restore some hours for fiscal 2016, but the library will continue to need to assess the demand for library services in the community.

Programming. Along with hours and staffing, the library needs to identify constituencies who are not being served or are underserved. There are existing program deficiencies for teens and tweens; there may be others.

Code Enforcement.

Staffing to Volume. Responding to the cyclical ups and downs of construction, housing, and real estate markets, maintaining capacity to provide effective review of permit applications, conduct required inspections in a timely manner, and respond to complaints promptly.

Code Changes. Since the adoption of the Maine Uniform Building and Energy Code (MUBEC), codes have been on a cycle of regular updates every three years. Updates in codes require training of staff, informing and assisting the public, and have generally increased the number of inspections as well as the standards for all types of building construction.

Aging Housing and Building Stock. While Windham has seen, and continues to see, substantial growth in its housing and building stock, it also has a significant number of buildings near, at, or beyond their economic useful lives. It is not unusual for buildings at this point in their life cycle to have gone through several changes in occupancy or renovations, and many are not well maintained. This creates potential life safety and other code issues that place additional demands on code enforcement resources, as well as potentially putting occupants, and the town, at risk for catastrophic events if there is no clearly defined policy and response by the town.

Planning.

Balancing Planning and Plan Review Capacity. Residential and commercial development activity rises and falls with the larger economy. Maintaining capacity and balancing the work of the department between actual plan development, assisting with implementation and oversight, ordinance development and revision, involvement in other organiza-

tional priorities, and subdivision and site plan review is a challenge due to the long lead time in building – or rebuilding – it.

Engineering Review, Project Management, and Implementation. As development activity has increased and decreased along with the economic cycle, and as regulations have continued to evolve, there has been a growing need for engineering services, particularly civil engineering. This appears both here, in planning, and in public works, with the need to develop plans for projects the town is doing, review plans going through the development review process, review the work of consulting engineers doing work for the town, providing project inspection (internal and external) and management (internal), and plan implementation.

Assessing.

Maintaining Equitable Values. One of the hallmarks of Windham's assessing office has been the ability to monitor real estate values, identify classes or geographic locations of property that need values adjusted, and making those adjustments proactively. The office also has been able to conduct complete revaluations in a low-cost, highly-effective manner. This has resulted in consistently high quality as demonstrated through assessment ratios and coefficient of dispersion (i.e., "quality") ratings, as well as few complaints. Maintaining this posture and capability will be important to minimizing the shock of major adjustments, both in terms of big shifts in value from one group of taxpayers to another – and the resultant turmoil – and the cost of having complete revaluations done by an outside company.

Town Clerk.

Shared Staffing to Meet Demand. Combined with tax collection and, to a lesser degree, the town manager's office, offices have to be staffed to meet minimum safety and service goals. The challenge is to have staff available when the public needs them there and to keep them fully engaged and productive between peak customer demand times.

Social Services.

Maximizing Community Resources. Windham social services provides general assistance administration and operates the town's food pantry and clothes closet for community members in need. It also connects these community members with resources in Windham and beyond to help meet their needs, even when they may not qualify for direct financial assistance. Social services has benefited – as a result, so have Windham resi-

dents – from the generosity of other community residents, businesses, and organizations in meeting the need, something the town will continue to need to cultivate and leverage as the town grows, becomes more diverse, and addresses the emergency and basic needs of residents in distress.

Capital.

Mission-Based Needs vs. Financial Capacity. Like many communities Windham has often put off maintenance and needed investment in infrastructure – roads, buildings, equipment – to help balance budgets and minimize taxes in the short run. The costs of postponing maintenance infrastructure investment also are largely invisible in the short run, but they stack up. Over the last few years the town has systematically worked to identify and plan for meeting those capital needs. They are considerable; combined with the challenges presented by the overall strategic issues and those affecting individual departments, as outlined above, the town has many years of hard work ahead to catch up. The good news is that the planning is being done, and results are beginning to show.

Other.

Compliance and Reporting. With additions to and changes in regulation the town is increasingly being required to document compliance. Software and other tools may help, but the demands of record-keeping, tracking, and reporting displace other work.

Transit and Transportation. With a growing older population, the desire to “age in place” and the mobility challenges that can present, growing interest in pedestrian and bicycle mobility, and awareness of the importance of fitness and the environmental costs of transportation choices, the need for some form of transit and the infrastructure to support it and alternative modes of transportation is also likely to grow.

New Infrastructure. Transportation, water, sewer, information, and energy infrastructure are all part of a community that is growing and changing, like Windham. Some types of infrastructure have been left mainly to the private sector to provide, such as information and energy, but are becoming more frequently part of the conversation as the town looks for ways to maximize the benefits of growth to current and future residents and businesses.

STRATEGIES, GOALS, PRIORITIES, & TIMELINES.

Issue Dimensions.

Departmental strategies, goals, priorities, and timelines are identified in this section of the planning document by the organization-wide strategic issue or issues they are affected by or address. This is intended to highlight the various dimensions of each issue and strategy as they are considered in the planning and budgeting process:

- G – Growth
- A – Aging
- D – Diversity
- T – Technology
- F – Funding Sources (Revenue)
- E – Economy
- R – Regulation (Mandates)
- N – Energy

Administrative Services.

- | | |
|---------------------------------------|-----------|
| • Community Engagement | G,A,D,T,F |
| • Customer Service & Support Staffing | G,T,F, R |
| • Aging Workforce | A |

Public Works.

- | | |
|------------------------------|---------|
| • Infrastructure Maintenance | G,T,F,R |
| • Solid Waste Management | G,F,R |
| • Storm Water Compliance | G,F,R |
| • Engineering Review, etc. | G,F |

Police.

- | | |
|------------------------|---------|
| • Time-Consuming Calls | G,T,F,R |
| • Records | G,T,F,R |

Fire-Rescue.

- | | |
|---------------------------------|-------|
| • Staffing & Response Capacity | G,F |
| • Non-Emergency Emergency Calls | G,A,F |

- Aging Housing & Building Stock G,D,F

Parks & Recreation.

- Facilities Needs G,A,D,F
- Facilities Maintenance G,F
- Community Programming G,A,D,F

Library.

- Hours & Staffing G,D,F
- Programming G,A,D,F

Code Enforcement.

- Staffing to Volume G,F,E
- Code Changes R,F
- Aging Housing & Building Stock G,D,F

Planning.

- Balancing Planning & Plan Review G,F,E
- Engineering Review, etc. G,F

Assessing.

- Maintaining Equitable Values G,E,R

Town Clerk.

- Shared Staffing, etc. G,F,E

Social Services.

- Maximizing Community Resources G,D,F,E

Capital.

- Needs vs. Capacity G,F,E,N

Other.

- Compliance & Reporting G,F,R

- Transit & Transportation G,A,D,F,E,N
- New Infrastructure G,T,F,E,N

Strategies.

Strategies are listed below by the department/area and issue. The same numbers are used for reference on the attached Table of Issues, Strategies, Goals, Priorities, & Timelines. The strategies are described in more detail than the table and, where they were included in the discussion of mission and “mission gaps” in the fiscal 2016 budget narrative, are summaries of those narratives.

1. *Administrative Services.*

1.1. Community Engagement.

1.1.1. Add/restore communications coordinator’s position to provide coordination and oversight to community television back-up staffing and programming, media relations, and managing the town’s online presence (web, email, social media, etc.). The coordinator would relieve some of the communications burden on and act as a resource for other staff in distributing information to the public, routing inquiries coming in through electronic media and follow up responses, and provide a more consistent voice for official communications. The estimated annual compensation (salary/wages and benefits) cost is \$48,415.

1.2. Customer Service & Support Staffing.

1.2.1. Restore administrative assistant positions (2) to full-time (40 hours) from 32 hours in the town manager’s office. Staggered or reduced schedules result in office coverage gaps, especially during absences due to sick or vacation time, and other employees having to fill in, taking time away from other tasks or leaving no one to greet people coming into the office. Add sixteen (16) additional hours of administrative assistant office coverage per week at an estimated annual compensation cost of \$17,114.

1.2.2. Restore three administrative assistant’s positions to 40 hours from 32 or 35 hours in the tax collection office at an estimated compensation cost of \$10,227. Funding for this increase in hours was included in the approved budget for fiscal 2016.

1.2.3. Add a part-time (0.6 FTE, 24 hours per week) administrative assistant in the tax collection office to support both the tax collection and town

clerk's offices (see also 10.1.1) at an estimated annual compensation cost of \$24,236.

1.3. Aging Workforce.

- 1.3.1. Provide training throughout the organization to build leadership capacity to help manage transitions as the town experiences turnover in supervisors and managers due to retirement or other reasons. Maintain a long-term commitment to developing a strong management team and identifying and cultivating capacity in other employees, making use of those abilities in work groups or teams, as appropriate, where no formal leadership position may exist. Annual costs will vary but have been estimated at \$12,000.

2. *Public Works.*

2.1. Infrastructure Maintenance.

- 2.1.1. Add two (2) full-time truck driver positions to increase production capacity and winter maintenance response, eliminating the need to have a mechanic on an assigned plow route, at an estimated annual compensation cost of \$86,189.
- 2.1.2. Add one (1) full-time building maintenance worker to improve routine maintenance and project capacity at an estimated annual compensation cost of \$42,639.
- 2.1.3. Add seasonal grounds part-time hours (approximately 925 hours per season) to improve mowing and other maintenance at an estimated annual compensation cost of \$13,153.
- 2.1.4. Restore one (1) full-time mechanic's position to help keep up with emergency repairs during the winter months, allow for a more comprehensive preventive maintenance program, time to prepare equipment as seasons change, allow cruiser set-up, and keep up with the demands of a growing fleet, at an estimated annual compensation cost of \$49,022.

2.2. Solid Waste Management.

- 2.2.1. Add outside catch basin grit disposal in lieu of beneficial reuse at an estimated annual cost of \$10,000.
- 2.2.2. Share a catch basin cleaning truck with Gorham to increase flexibility, improve storm water compliance (see 2.3, below), and help maintain or reduce overall cost. Costs, cost savings, and other offsets to be determined.

- 2.3. Storm Water Compliance.
 - 2.3.1. Add staff hours (0.25 FTE) for storm water permit compliance, catch basin cleaning inspections, dry weather outfall inspections, stenciling and location painting of basins during the summer at an estimated annual compensation cost of \$10,774. This strategy could be combined with 2.1.1 and 2.2.2, adding one year-round full-time position, possibly offset by cost reductions and sharing with the Town of Gorham.
- 2.4. Engineering Review, Project Management, and Implementation.
 - 2.4.1. Add a full-time staff engineer's position (see also 8.2.1) at an estimated annual compensation cost of \$72,200. Part of this cost would be offset by inspection fees on development and some reductions in the need for consulting services.
- 3. *Police.*
 - 3.1. Time-Consuming Calls.
 - 3.1.1. Add a 27th full-time sworn officer to maintain patrol staffing levels while allowing for more specialized, targeted work to deal with time-consuming calls and services at an estimated annual compensation cost of \$60,282, with \$30,141 for the initial year to allow time to complete the selection process.
 - 3.2. Records.
 - 3.2.1. Restore one (1) full-time administrative assistant's position in records at an estimated annual compensation cost of \$56,943.
- 4. *Fire-Rescue.*
 - 4.1. Staffing and Response Capacity.
 - 4.1.1. Add four (4) full-time paramedic-firefighter positions to provide paramedic level staffing more consistently. Adding four positions fills one shift on a round-the-clock basis at an estimated annual compensation cost of \$211,515. Additional revenue for calls that are currently being handled by out of town rescue units would offset a portion of this cost.
 - 4.1.2. Add a full-time EMS supervisory position, not only responding to fire and emergency medical calls, but coordinating the EMS function, focusing on patient care quality, provider training, supply management, community outreach, and being the department's representative in discussions of community paramedicine (see 4.2.1) and other non-emergency services at an estimated annual compensation cost of \$80,245.

- 4.1.3. Add a third rescue unit (ambulance). Estimated five-year annual lease-purchase payments are \$40,425.
 - 4.2. Non-Emergency Emergency Calls.
 - 4.2.1. Study/explore other means of maintaining emergency medical response in the community as an alternative to sending personnel and resources on non-emergency medical calls. Costs have not been determined.
 - 4.3. Aging Housing and Building Stock.
 - 4.3.1. Establish a coordinated inspection program with code enforcement (see also 7.3.1) at an estimated annual compensation cost of \$62,840.
- 5. *Parks & Recreation.*
 - 5.1. Facilities Needs.
 - 5.1.1. Continue development of Lippman Park. \$50,000 in recreation impact fees was included in the approved budget for fiscal 2016.
 - 5.1.2. Identify and develop other sites as playing fields, parks, and playground per the approved recreation facilities capital investment plan. Funding amounts vary by year.
 - 5.2. Facilities Maintenance.
 - 5.2.1. Increase park maintenance staffing. Added \$7,464 for additional part-time and seasonal hours in the approved budget for fiscal 2016.
 - 5.3. Community Programming.
 - 5.3.1. Establish “Winterfest” as a counterpart to “Summerfest.” Costs/funding sources to be determined.
 - 5.3.2. Establish a summer family cultural series. Costs/funding sources to be determined.
- 6. *Library.*
 - 6.1. Hours and Staffing.
 - 6.1.1. Restore the circulation supervisor’s position at an estimated annual compensation cost of \$46,394.
 - 6.1.2. Add part-time hours to restore Saturday hours at an estimated annual compensation cost of \$19,092 as included in the approved budget for fiscal 2016.
 - 6.2. Programming.
 - 6.2.1. Add a part-time (25 hours per week) teen services assistant to interact with teen/tween age group, assist with collection development, plan

and provide programs, as well as provide building coverage at an estimated annual compensation cost of \$25,246.

7. *Code Enforcement.*

7.1. Staffing to Volume.

7.1.1. Restore the third full-time code enforcement officer's position to meet demands of permit applications and inspections, and to increase capacity to respond to complaints and provide office coverage. Included at an estimated annual compensation cost of \$68,409 in the approved budget for fiscal 2016.

7.1.2. Restore the second full-time administrative assistant's position to provide office support to meet the increased demand for permit applications and inspection appointments and increase shared office coverage capacity with planning and assessing at an estimated annual compensation cost of \$46,394.

7.2. Code Changes.

7.2.1. Increase capacity to respond to code changes requiring more plan review and inspections. Addressed in 7.1.

7.3. Aging Housing and Building Stock.

7.3.1. Establish a coordinated inspection program with the fire-rescue department (see also 4.3.1) at an estimated annual compensation cost of \$62,840.

8. *Planning.*

8.1. Balancing Planning and Plan Review Capacity.

8.1.1. Add planning resources to meet the need for more plan work, more ordinance development, and to assist with plan implementation and project management utilizing one or more of added in-house staff, shared staff with other departments/communities, or outsourced to agencies such as GPCOG or other consultants. Costs have not been determined.

8.2. Engineering Review, Project Management, and Implementation.

8.2.1. Add a full-time staff engineer's position (see also 2.4.1) at an estimated annual compensation cost of \$72,200. Part of this cost would be offset by inspection fees on development and some reductions in the need for consulting services.

9. *Assessing.*

9.1. Maintaining Equitable Values.

- 9.1.1. Maintain continuous review of values to keep up with shifts among different classes of properties, and preserve equity in assessment as demonstrated by assessment ratios and quality ratings. Costs have not been determined but are expected to remain within the current budget.
- 9.1.2. Create and fund a reserve account for value updates/revaluation. Costs have not been determined.

10. *Town Clerk.*

10.1. Shared Staffing to Meet Demand.

- 10.1.1. Add a part-time (0.6 FTE, 24 hours per week) administrative assistant in the tax collection office to support both the tax collection and town clerk's offices (see also 1.2.3) at an estimated annual compensation cost of \$24,236.

11. *Social Services.*

11.1. Maximizing Community Resources.

- 11.1.1. Develop and maintain resource partnerships with community organizations and other agencies to provide for client needs while minimizing budgetary funding requirements and maintaining compliance with state general assistance rules. No additional costs are anticipated.

12. *Capital.*

12.1. Mission-Based Needs vs. Financial Capacity.

- 12.1.1. Develop and maintain capital plans for all classes of capital improvements; equipment, roads and other infrastructure, buildings and improvements, and land and improvements (including parks, playing fields, playgrounds, and preserves). Funding needs vary.

13. *Other.*

13.1. Compliance and Reporting.

- 13.1.1. Add a compliance/safety officer to coordinate workplace safety, regulatory compliance, record-keeping and tracking, loss control and risk management to help reduce costs associated with workplace safety and health at an estimated annual compensation cost of \$48,415.

13.2. Transit and Transportation.

- 13.2.1. Provide support for the establishment and maintenance of regular regional bus service. \$9,656 was included in the approved budget for fiscal 2016 in support of RTP's Lakes Region bus service.

13.3. New Infrastructure.

- 13.3.1. Participate in Municipal Broadband Initiative to bring gigabit Internet speeds to Windham and the Lakes Region as an enabling technology. WEDC included \$10,000 in its annual budget for 2016 to fund an initial scoping study.
- 13.3.2. Apply complete streets model to local, shared state and local, state, and private developments, as appropriate, to contribute to the development of transportation infrastructure and other amenities for all users.

No specific costs have been identified but will vary depending on the features included in projects as they are planned and built.

- 13.3.3. Continue wastewater management planning efforts to address ground water quality concerns and 21st Century Downtown development goals in North Windham. Costs have not been determined, but the Wastewater Management Planning Advisory Committee is working to identify alternatives for local regulation of disposal systems as well as smaller-scale wastewater collection and treatment systems throughout the planning area.

Budget Integration.

Any plan is only as good as its implementation. Since a budget is “a plan for what we intend to do expressed in terms of dollars and cents,” it makes sense to reflect the implementation of the strategic plan in the town’s budget – its operating budget, capital, debt, and other non-operating expenses. Though its time horizon exceeds that of this plan, a copy of the budget projection prepared for the Council’s finance committee, along with its proposed policy on strategic planning and budgeting is attached as part of this strategic planning document.

The budget projection itself is based on a series of assumptions. For specific accounts in the budget projection spreadsheet these assumptions are listed in the columns labeled “projection factor.” These are dollar amounts, or percentages, a comment, or may refer to another account. For example, for revenue account R0416, “Recreation Fees,” this is an offset of expenses in appropriation account 5111.

The operating budget for 2015-2016, current capital plans, and any items identified in this strategic plan that were included in the approved 2016 budget are already reflected in the budget projection and accompanying graphs. Once the Council prioritizes the strategies outlined in this plan and places them on the timeline for implementation, the budget model and graphs will need to be updated. The adoption of this strategic plan, including the budget projection, and the policy on strategic planning and budgeting, will form the basis for the manager’s proposed budget – except as noted in the policy, allowing for flexibility and changing circumstances – and the Council’s deliberations. This will align the town’s budgeting process with its strategic plan, and place each year’s budget in context, showing how it will accomplish what it intends to do.

TABLE OF ISSUES, STRATEGIES, GOALS, PRIORITIES, & TIMELINES

Department/Area/Strategy	No.	Issue	Estimate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Note
		Growth (G) Aging (A) Diversity (D) Technology (T) Funding Sources - Revenue (F) Economy (E) Regulation (R) Energy (N)								
Administrative Services	1									
Community Engagement	1.1	X X X X								
Communications Staffing (1 FTE) (1160)	1.1.1		48,415							future consideration
Customer Service & Support Staffing	1.2	X								
Restore Administrative Assistants to F/T (1120)	1.2.1		17,114							future consideration
Restore Administrative Assistants to F/T (1130)	1.2.2		10,227	10,227	10,533	10,848	11,179	11,508	11,853	3% escalator
Add Administrative Assistant (0.6 FTE) (1130)	1.2.3		24,236							future consideration
Aging Workforce	1.3	X								
Build Leadership Capacity through Training (1130)	1.3.1		12,000	12,000	12,000	12,000	12,000	12,000	12,000	
Public Works	2									
Infrastructure Maintenance	2.1	X								
Add Truck Drivers (2) (2120)	2.1.1									
Add Building Maintenance Worker (2210)	2.1.2		86,189		88,775	91,438	94,181	97,006	99,917	3% escalator
Add Seasonal Grounds P/T (2210)	2.1.3		42,699		43,918	45,236	46,593	47,991	49,430	3% escalator
Restore Mechanic's Position (2310)	2.1.4		13,153							future consideration
Solid Waste Management	2.2	X	49,022							future consideration
Catch Basin Grit Disposal (2120)	2.2.1		10,000	10,000	10,200	10,404	10,612	10,824	11,040	2% escalator
Share Catch Basin Cleaning Truck (2120/9110)	2.2.2		tbd							
Storm Water Compliance	2.3	X								
Add Staff Hours (.25 FTE) (2120)	2.3.1		10,774							future consideration
Engineering Review, etc.	2.4	X								
Add Staff Engineer (2110/6120)	2.4.1		see 8.2.1							see planning
Police	3									
Time-Consuming Calls	3.1	X								
Increase Staffing (3110) (27th sworn, 1/2 year)	3.1.1		30,141		31,045	63,953	65,872	67,848	69,883	3% escalator
Records	3.2	X								
Restore Administrative Assistant/Records (3110)	3.2.1		56,943		58,651	60,411	62,223	64,090	66,013	3% escalator

TABLE OF ISSUES, STRATEGIES, GOALS, PRIORITIES, & TIMELINES

Department/Area/Strategy	No.	Issue	Estimate	FY 2015	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Note
		Growth (G) Aging (A) Diversity (D) Technology (T) Funding Sources - Revenue (F) Economy (E) Regulation (R) Energy (N)								
Fire-Rescue	4									
Staffing & Response Capacity	4.1	X	X							
Add Paramedics (4) (4110)	4.1.1		211,515		217,860	224,396	231,128	238,061	245,204	3% escalator
Add EMS Supervisor (4110)	4.1.2		80,245		82,652	85,132	87,685	90,316	93,026	3% escalator
Add Third Rescue Unit (4110/9110)	4.1.3		40,425		41,638	42,867	44,173	45,499	46,854	annual lease, 5 yrs
Non-Emergency Emergency Calls	4.2	X	X							
Explore Community Paramedicine, Other Approaches	4.2.1		tbd							exploratory
Aging Housing & Building Stock	4.3									
Coordinated Inspection Program with Code	4.3.1		62,840							future consideration
Parks & Recreation	5									
Facilities Needs	5.1	X	X	X	X					
Continue Development of Lippman Park	5.1.1		50,000							rec facilities plan
Identify/Develop Other Facilities	5.1.2									rec facilities plan
Facilities Maintenance	5.2	X		X						
Increase Park Maintenance Staffing	5.2.1		7,464	7,464	7,687	7,917	8,154	8,398	8,649	3% escalator
Community Programming	5.3	X	X	X	X					
Establish "Winterfest"	5.3.1		10,000							future consideration
Establish Summer Family Cultural Series	5.3.2		tbd							exploratory
Library	6									
Hours & Staffing	6.1	X	X	X						
Restore Circulation Supervisor's Position	6.1.1		46,394		47,786	49,219	50,696	52,217	53,783	3% escalator
Add P/T hours	6.1.2		19,092	19,092	19,664	20,253	20,860	21,485	22,129	3% escalator
Programming	6.2	X	X	X	X					
Add Teen Services Assistant	6.2.1		25,248		26,003	26,763	27,537	28,315	29,097	3% escalator
Code Enforcement	7									
Staffing to Volume	7.1	X	X	X						
Restore Code Enforcement Officer Position (3rd)	7.1.1		68,409	68,409	70,461	72,574	74,751	76,993	79,301	3% escalator
Restore Administrative Assistant Position (2nd)	7.1.2		46,394							
Code Changes	7.2			X	X					
Addressed through Staffing to Volume Strategies	7.2.1		see 7.1							
Aging Housing & Building Stock	7.3	X	X	X						
Coordinated Inspection Program with Fire-Rescue	7.3.1		see 4.3.1							see fire-rescue

TABLE OF ISSUES, STRATEGIES, GOALS, PRIORITIES, & TIMELINES

Department/Area/Strategy	No.	Issue	Estimate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Note
		Growth (G) Aging (A) Diversity (D) Technology (T) Funding Sources - Revenue (F) Economy (E) Regulation (R) Energy (N)								
Planning	8									
<i>Balancing Planning & Plan Review</i>	8.1	X								
Add Planning Resources (staff/shared/outourced)	8.1.1									exploratory
Engineering Review, etc.	8.2	X								
Add Staff Engineer	8.2.1		72,200		74,366	76,597	78,895	81,262	83,700	coord with public works
Assessing	9									
<i>Maintaining Equitable Values</i>	9.1	X								
Maintain Continuous Review of Values	9.1.1		operating							ongoing
Fund Reserve for Update/Revaluation	9.1.2		tbd							future consideration
Town Clerk	10									
<i>Shared Staffing, etc.</i>	10.1	X								
Ada/Coordinate Customer Service Staffing with Tax	10.1.1									see admin services
Social Services	11									
<i>Maximizing Community Resources</i>	11.1	X								
Develop and Maintain Resource Partnerships	11.1.1		tbd, ongoing							ongoing
Capital	12									
<i>Needs vs. Capacity</i>	12.1	X								
Develop and Maintain Capital Plans	12.1.1		ongoing							ongoing
Other	13									
<i>Compliance & Reporting</i>	13.1	X								
Add Compliance/Safety Officer	13.1.1		48,415		49,867	51,363	52,904	54,492	56,116	3% escalator
Transit & Transportation	13.2	X	X	X						
Support Regional Bus Service	13.2.1		9,656	9,656	9,849	10,043	10,245	10,449	10,657	2% escalator
New Infrastructure	13.3	X								
Participate in Municipal Broadband Initiative	13.3.1		ongoing							ongoing
Apply Complete Streets Model	13.3.2		ongoing							ongoing
Continue Wastewater Planning Efforts	13.3.3		ongoing							ongoing
Total			1,209,148	136,848	902,957	961,457	889,794	1,018,934	1,048,948	

Town of Windham, Maine
Strategic Planning & Budgeting Policy

Introduction:

The town is required to adopt a budget annually for current and capital expenses (Charter, Article V.) A budget is a plan for what the town intends to do for any given fiscal year expressed in terms of dollars and cents. In order to:

- ensure a degree of consistency and predictability in the budget from year to year,
- identify issues and set goals responsive to the needs of the community,
- maintain focus on those goals and measuring progress toward their achievement, often extending beyond any one fiscal year, and
- provide guidance to the town manager in preparing the annual budget,

the Council has adopted this policy on strategic planning and budgeting.

Purpose:

The purpose of this policy is to establish a process for periodic strategic planning for the town, incorporating community input, elements of various other plans adopted by the town, and Council-identified goals, and incorporating those into the town's budget process, providing a multi-year plan for both operating and capital expenses.

Policy:

1. It is the policy of the Town of Windham to conduct strategic planning efforts and to adopt strategic plans covering periods of not less than three (3) nor more than five (5) fiscal years, except for the plan adopted along with this policy. As a guide, though the actual steps and sequencing may vary from cycle to cycle, the strategic planning effort should include or address the following:
 - a. Define/agree on the process and timeline.
 - i. Identify stakeholders and their respective roles.
 - ii. Incorporation of other adopted or otherwise relevant plans.
 - iii. Community engagement process.
 - b. Conduct an environmental scan/SWOT analysis.
 - i. Consider forces and trends outside the organization -- economic, social, demographic, technological, public policy, etc.
 - ii. Consider current organizational performance, resources, processes, and outcomes.
 - iii. Identify critical success factors necessary to the future and continued success of the organization.
 - iv. Review/formalize organizational principles to guide decision making.
 - c. Identify strategic issues, i.e. key issues, questions, and choices to be addressed.
 - i. Evaluate issues, reasons to address them and consequences of not addressing them.
 - ii. Prioritize issues in terms of importance, timing, and feasibility.

- d. Review/define mission, vision, and values for the organization.
 - i. Incorporate the community's vision from the comprehensive master plan.
 - ii. Develop the organization's vision to reflect the shorter time horizon of the strategic plan (three to five years versus ten years).
 - e. Develop goals to be achieved within the time horizon of the strategic plan, which may be shorter-term milestones toward achieving longer-term goals.
 - f. Identify strategies for reaching goals and addressing issues identified in the environmental scan.
2. The actual process, steps, and timeline for each strategic planning cycle should be the product of discussion by the town manager, staff, and Council, and approved by the Council for inclusion as part of its goals in the last year of any given plan cycle. For example, if a strategic plan is to cover the fiscal year beginning July 1, 2018, it should be adopted by the Council by October 1, 2017, and the plan development process designed accordingly.
 3. The strategic plan in place for any given fiscal year will form the basis of the town manager's proposed municipal budget, prepared and submitted for the Town Council's consideration under Article V of the Charter. Goals and objectives included in the plan for any given fiscal year should be included in the manager's budget submittal.
 4. The manager's budget submittal should incorporate previously adopted capital plans including, but not limited to, the capital equipment replacement plan, capital buildings and facilities improvements plan, and capital land and facilities improvements plan.
 5. Variations from the strategic plan or approved capital plans should be highlighted and discussed in the manager's budget submittal.
 6. To aid in longer-term operating and capital budget planning the Council's finance committee, along with the town manager and staff, will develop and maintain a multi-year budget model projecting operating expenses and approval capital expenditures for a period of not less than five (5) years.

TOWN of WINDHAM
FY 2015-2016 MUNICIPAL BUDGET

SUMMARY STATEMENT OF ESTIMATED REVENUES AND PROPOSED APPROPRIATIONS

<u>Budget Proposal</u>	<u>FY 2015 Approved</u>	<u>FY 2016 Preliminary</u>	<u>FY 2016 Manager</u>	<u>FY 2016 Adopted</u>	<u>FY 2017 projection</u>	<u>FY 2018 projection</u>	<u>FY 2019 projection</u>	<u>FY 2020 projection</u>	<u>FY 2021 projection</u>
Estimated Revenues	\$ 14,552,736	\$ 15,094,820	\$ 15,512,539	\$ 17,247,838	\$ 15,941,401	\$ 16,292,006	\$ 16,649,982	\$ 16,990,502	\$ 17,338,747
Operating Appropriations	\$ 12,010,855	\$ 13,171,918	\$ 12,404,508	\$ 12,471,805	\$ 12,762,562	\$ 13,123,516	\$ 13,495,370	\$ 13,878,475	\$ 14,273,193
Non-Operating Appropriations	\$ 2,541,881	\$ 3,370,316	\$ 3,108,031	\$ 4,776,031	\$ 4,345,404	\$ 4,746,409	\$ 5,026,944	\$ 5,069,959	\$ 5,082,846
Total Appropriations	\$ 14,552,736	\$ 16,542,234	\$ 15,512,539	\$ 17,247,836	\$ 17,107,966	\$ 17,869,925	\$ 18,522,314	\$ 18,948,434	\$ 19,356,039
Net Surplus/(Deficit)	\$ -	\$ (1,447,415)	\$ (0)	\$ (0)	\$ (1,166,565)	\$ (1,577,919)	\$ (1,872,332)	\$ (1,957,932)	\$ (2,017,292)
Amount Below/(Above) Levy Limit	\$ 607,178	\$ 550,262	\$ 328,211	\$ 290,914					

TOWN of WINDHAM
FY 2015-2016 MUNICIPAL BUDGET

STATEMENT OF ESTIMATED REVENUES

acct	description	FY 2014 actual	FY 2015 estimate	FY 2015 ytd (2/28)	FY 2016 preliminary	FY 2016 manager	FY 2016 adopted	FY 2017 projection	FY 2018 projection	FY 2019 projection	FY 2020 projection	FY 2021 projection	projection factor
0400	Property Taxes	\$ 7,654,317	\$ 8,140,141	\$ 8,204,399	\$ 8,847,944	\$ 8,869,985	\$ 8,907,292	9,785,438	9,961,147	10,180,770	10,384,385	10,592,073	2%
0401	Supplemental Taxes	17,925		1,015									
0402	Payments in Lieu of Taxes	-	3,250	-	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	flat
0403	Cashup/Shortages-Overages			75									
0405	Tax Reports	139	-	76	-	-	-	-	-	-	-	-	
0407	Interest on Taxes	105,058	100,000	73,237	100,000	100,000	100,000	102,000	104,040	106,121	108,243	110,408	2%
0408	Tax Lien Fees	16,865	12,000	16,032	12,000	12,000	12,000	12,240	12,485	12,734	12,989	13,249	2%
0409	Excise Taxes	2,832,612	2,665,000	1,926,847	2,850,000	2,850,000	2,850,000	2,935,500	3,023,565	3,114,272	3,207,700	3,303,931	3%
0410	Town Clerk Fees	42,450	45,000	31,313	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	flat
0411	Building Fees	103,993	100,000	59,834	100,000	100,000	100,000	102,000	104,040	106,121	108,243	110,408	2%
0412	Plumbing Fees - Town	42,824	30,000	28,410	30,000	35,000	35,000	35,700	36,414	37,142	37,885	38,643	2%
0413	Boat Excise Tax	30,388	25,000	6,111	25,000	25,000	25,000	26,000	27,000	28,000	29,000	30,000	1,000
0414	Proof of Insurance Fax	167		95									
0415	Dundee Park	37,716	37,000	21,233	37,000	37,000	37,000	37,740	38,495	39,265	40,050	40,851	2%
0416	Recreation Fees		170,000	-	180,000	180,000	180,000	180,961	185,749	190,668	195,722	200,914	5111
0417	Snowmobile Reg - Town	6,172	6,000	6,980	6,000	6,818	6,818	6,954	7,093	7,235	7,380	7,528	2%
0418	Boat Registration - Town	1,536	1,000	423	1,000	1,000	1,000	1,100	1,200	1,300	1,400	1,500	100
0419	ATV Registration - Town	528	400	307	400	400	400	400	400	400	400	400	flat
0421	CATV Fees	121,431	120,000	115,303	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	flat
0422	Police Fines & Fees	5,226	2,000	3,220	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	flat
0424	Court/Witness Fees	1,100	-	750	-	-	-	-	-	-	-	-	
0425	Animal Control Fines & Fees			-									
0427	Passports	15,705	12,500	11,050	12,500	12,500	12,500	13,000	13,500	14,000	14,500	15,000	500
0430	State Revenue Sharing	732,828	669,014	468,733	325,000	325,000	325,000	-	-	-	-	-	zeroed out
0431	State of Maine	24,811	25,000	21,272	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	flat
0434	Library Fines and Fees	11,435	7,500	5,262	7,500	7,500	7,500	8,000	8,500	9,000	9,500	10,000	500
0435	Local Road Assistance	265,944	266,612	248,320	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
0438	Cell Tower Colocations	30		30									
0440	Assessor's Fees	620	500	395	500	500	500	500	500	500	500	500	flat
0441	Dog Licenses - Town	9,650	9,000	9,228	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	flat
0442	Hunting & Fishing - Town	2,527	3,000	1,463	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	flat
0443	Registration Fees - Town	50,021	50,000	31,545	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	flat
0444	Board of Appeals	2,800	1,500	1,200	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	flat
0445	Subdivision/Review Fees	5,500	5,000	950	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	flat
0448	Site Plan Fees	3,400	2,500	4,075	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	flat
0449	Sewer Application Fees	1,020	-	-	-	-	-	-	-	-	-	-	flat
0450	Sewer Fees	46	351,756	22	351,756	351,756	351,756	358,791	365,967	373,286	380,752	388,367	2%
0451	Cemetery Trust Fund	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	flat

Budget 2016

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TOWN of WINDHAM
FY 2015-2016 MUNICIPAL BUDGET

STATEMENT OF ESTIMATED REVENUES

acct	description	FY 2014 actual	FY 2015 estimate	FY 2015 ytd (2/28)	FY 2016 preliminary	FY 2016 manager	FY 2016 adopted	FY 2017 projection	FY 2018 projection	FY 2019 projection	FY 2020 projection	FY 2021 projection	projection factor
0453	Shoreland Review Fees		-	2,800	-	-	-						
0454	Subdivision Amendment	2,800	-	2,800	-	-	-						
0455	Auto Junkyard Fee	391	500	391	500	350	350	350	350	350	350	350	flat
0456	Gravel Pit Fees		-		-	-	-						
0457	Shoreland CEO Permit	3,790	1,000	2,850	1,000	1,000	1,000	1,250	1,500	1,750	2,000	2,250	250
0458	Sub-Surface Review Fees	3,460	1,000	1,970	1,000	1,000	1,000	1,250	1,500	1,750	2,000	2,250	250
0460	Recyclable Revenue			143									
0470	Solid Waste Fees	448,538	515,000	195,024	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	flat
0471	Chaffin Pond Preserve		-		-	-	-						
0474	Rescue Misc Fees	262	-	480	-	-	-						
0475	Rescue Service Fees	556,261	575,000	392,548	590,000	590,000	590,000	601,800	613,836	626,113	638,635	651,408	2%
0476	Fire/Rescue Fines & Fees	75	-	220	-	-	-						
0480	Interest on Investments	29,927	10,000	8,781	10,000	20,000	20,000	21,000	22,000	23,000	24,000	25,000	1,000

TOWN of WINDHAM
FY 2015-2016 MUNICIPAL BUDGET

STATEMENT OF ESTIMATED REVENUES

acct	description	FY 2014 actual	FY 2015 estimate	FY 2015 ytd (2/28)	FY 2016 preliminary	FY 2016 manager	FY 2016 adopted	FY 2017 projection	FY 2018 projection	FY 2019 projection	FY 2020 projection	FY 2021 projection	projection factor
0481	Town Garage Lease	9,416	9,416	9,416	9,416	9,416	9,416	25,000	50,000	75,000	75,000	75,000	lease
0482	General Assistance	23,017	25,000	4,233	20,000	20,000	20,000	20,400	20,808	21,224	21,649	22,062	2%
0483	Zone Change Fees	1,850	-	300	-	-	-	-	-	-	-	-	
0484	Miscellaneous Revenue	72,010	72,000	61,048	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	flat
0485	Sale of Town Property		1,600		1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	flat
0486	Building/Space Rental		986										
0487	SSt Recoveries			421									
0495	Fund Balance		200,000		350,000	480,000	480,000	200,000	200,000	200,000	200,000	200,000	flat
0497	Impact Fees					50,000	50,000						
0498	TIF Transfers	295,120	277,761		288,654	288,654	318,654	325,027	331,528	338,158	344,921	351,820	2%
0499	RSU Service Payments			45,000	45,000	45,000	45,000	46,350	47,741	49,173	50,648	52,167	3%
0600	Bond Proceeds						1,668,000						
Total Non-Property Tax Revenues		5,924,259	6,412,595	3,823,775	6,446,676	6,642,544	8,340,544	8,155,964	6,310,880	6,469,212	6,006,118	6,746,675	
Total Revenues, All Sources		\$ 13,606,501	\$ 14,562,736	\$ 12,029,189	\$ 15,094,820	\$ 15,512,539	\$ 17,247,836	\$ 15,941,402	\$ 16,292,007	\$ 16,649,982	\$ 16,960,503	\$ 17,336,748	

TOWN of WINDHAM
FY 2015-2016 MUNICIPAL BUDGET

OBJECT SUMMARY (w/subtotals)

dept	acct description	FY 2014 actual	FY 2015 approved	FY 2016 preliminary	FY 2016 manager	FY 2016 approved	FY 2017 projected	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	projection factor
1110 Town Council												
1110	41010 Compensation	3,710	7,350	7,350	7,350	7,350	7,350	7,350	7,350	7,350	7,350	0.00%
1110	42010 Legal Services	36,908	40,000	40,000	40,000	40,000	42,000	44,100	46,305	48,620	51,051	5.00%
1110	42020 Audit Fees	18,150	19,300	19,300	19,300	19,300	20,265	21,278	22,342	23,459	24,632	5.00%
1110	42090 Training/Conferences	435	500	500	500	500	510	520	531	541	552	2.00%
1110	42100 Travel/Meals	331	250	250	250	250	255	260	265	271	276	2.00%
1110	42110 Memberships	33,009	33,009	43,883	43,883	43,883	44,761	45,656	46,599	47,500	48,450	2.00%
1110 Total		92,543	100,409	111,283	111,283	111,283	115,141	119,164	123,362	127,742	132,312	
1120 Town Manager's Office												
1120	41010 Compensation	372,342	380,529	429,772	361,076	393,806	402,809	414,893	427,340	440,160	453,365	3.00%
1120	42030 Professional Services	1,500	19,500	19,500	19,875	19,875	20,273	20,678	21,092	21,513	21,944	2.00%
1120	42040 Print Services	394	500	500	500	500	510	520	531	541	552	2.00%
1120	42050 Equipment Maintenance	352	-	-	-	-	-	-	-	-	-	-
1120	42060 Telephone	6,568	6,500	6,500	6,500	6,500	6,630	6,763	6,898	7,036	7,177	2.00%
1120	42070 Advertising	2,952	2,000	2,000	2,000	2,000	2,040	2,081	2,122	2,165	2,208	2.00%
1120	42080 Postage	4,257	5,000	5,000	5,000	5,000	5,100	5,202	5,306	5,412	5,520	2.00%
1120	42090 Training/Conferences	2,362	1,800	1,800	1,800	1,800	1,838	1,873	1,910	1,948	1,987	2.00%
1120	42100 Travel/Meals	1,752	3,500	3,500	3,500	3,500	3,570	3,641	3,714	3,789	3,864	2.00%
1120	42110 Memberships	1,555	2,000	2,000	2,000	2,000	2,040	2,081	2,122	2,165	2,208	2.00%
1120	43010 Supplies & Materials	5,797	6,000	6,000	6,000	6,000	6,120	6,242	6,367	6,495	6,624	2.00%
1120	43030 Books, Maps & Publications	2,757	3,000	3,000	3,000	3,000	3,060	3,121	3,184	3,247	3,312	2.00%
1120	43220 Other Equipment	-	-	-	-	-	-	-	-	-	-	-
1120	43300 Copy Services	2,120	2,000	2,000	2,000	2,000	2,040	2,081	2,122	2,165	2,208	2.00%
1120 Total		404,705	432,329	481,572	443,251	445,981	456,027	469,176	482,708	496,636	510,970	
1130 Collection & Registration												
1130	41010 Compensation	168,438	179,293	214,279	184,509	192,167	197,932	203,870	209,986	216,286	222,775	3.00%
1130	41020 Overtime Compensation	-	150	-	-	-	-	-	-	-	-	-
1130	41030 Part-time Compensation	2,227	-	22,111	-	-	-	-	-	-	-	-
1130	42030 Professional Services	11,985	15,500	20,000	20,000	20,000	20,400	20,808	21,224	21,649	22,082	2.00%
1130	42050 Equipment Maintenance	-	200	200	200	200	204	208	212	216	221	2.00%
1130	42060 Telephone	149	1,000	800	800	800	816	832	849	866	883	2.00%
1130	42070 Advertising	474	150	250	250	250	255	260	265	271	276	2.00%
1130	42080 Postage	9,722	13,500	18,000	18,000	18,000	18,360	18,727	19,102	19,484	19,873	2.00%
1130	42090 Training/Conferences	10	250	250	250	250	255	260	265	271	276	2.00%
1130	42100 Travel/Meals	650	800	800	800	800	816	832	849	866	883	2.00%

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OBJECT SUMMARY (w/subtotals)

dept	acct description	FY 2014 actual	FY 2015 approved	FY 2016 preliminary	FY 2016 manager	FY 2016 approved	FY 2017 projected	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	projection factor
1130	43010 Supplies & Materials	3,579	3,500	3,500	3,500	3,500	3,570	3,641	3,714	3,789	3,864	2.00%
1130	43030 Books, Maps & Publications	394	700	700	700	700	714	728	743	758	773	2.00%
1130	43220 Other Equipment	278	500	800	800	800	816	832	849	866	883	2.00%
1130 Total		197,906	215,543	281,690	229,809	237,467	244,138	251,000	258,059	265,320	272,790	
1140 Information Services												
1140	41010 Compensation	90,673	97,167	101,760	101,760	101,760	104,813	107,957	111,196	114,532	117,968	3.00%
1140	41020 Overtime Compensation	879	2,500	2,500	2,500	2,500	2,575	2,652	2,732	2,814	2,898	3.00%
1140	42030 Professional Services	916	1,500	1,000	1,000	1,000	1,020	1,040	1,061	1,082	1,104	2.00%
1140	42050 Equipment Maintenance	31,749	33,000	36,000	36,000	36,000	36,720	37,454	38,203	38,968	39,747	2.00%
1140	42060 Telephone/Data Lines	18,062	20,240	18,920	18,920	18,920	19,298	19,684	20,078	20,480	20,889	2.00%
1140	42090 Training/Conferences	1,069	1,400	1,400	1,400	1,400	1,428	1,457	1,486	1,515	1,546	2.00%
1140	42100 Travel/Meals	169	250	300	300	300	306	312	318	325	331	2.00%
1140	42110 Memberships	179	300	300	300	300	306	312	318	325	331	2.00%
1140	43010 Supplies & Materials	799	1,000	1,000	1,000	1,000	1,020	1,040	1,061	1,082	1,104	2.00%
1140	43030 Books/Maps/Publications	-	500	200	200	200	204	208	212	216	221	2.00%
1140 Total		142,495	157,657	163,380	163,380	163,380	167,690	172,118	176,666	181,339	186,139	
1150 Community Participation												
1150	42090 Training/Conferences	-	200	200	200	200	204	208	212	216	221	2.00%
1150	42100 Travel/Meals	-	500	500	500	500	510	520	531	541	552	2.00%
1150	42110 Memberships	-	-	-	-	-	-	-	-	-	-	-
1150	43010 Supplies & Materials	80	1,500	1,500	1,500	1,500	1,530	1,561	1,592	1,624	1,656	2.00%
1150	43030 Books, Maps & Publications	605	500	500	500	500	510	520	531	541	552	2.00%
1150	44070 Contributions to Agencies	33,805	74,900	34,972	34,972	34,972	35,671	36,385	37,113	37,855	38,612	2.00%
1150 Total		34,489	77,600	37,672	37,672	37,672	38,425	39,194	39,978	40,777	41,593	
1160 Community TV & e-Government												
1160	41030 Part-time Compensation	10,817	10,197	10,609	10,609	10,609	10,927	11,255	11,593	11,941	12,299	3.00%
1160	42030 Professional Services	34,101	39,815	39,815	39,815	39,815	40,611	41,424	42,252	43,097	43,959	2.00%
1160	42060 Telephone	120	600	600	600	600	612	624	637	649	662	2.00%
1160	42100 Travel/Meals	-	-	-	-	-	-	-	-	-	-	-
1160	42110 Memberships	-	-	-	-	-	-	-	-	-	-	-
1160	42210 Electrical Equipment Mainten.	-	1,500	1,500	1,500	1,500	1,530	1,561	1,592	1,624	1,656	2.00%
1160	43010 Supplies & Materials	314	300	300	300	300	306	312	318	325	331	2.00%

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OBJECT SUMMARY (w/subtotals)

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1160	43220 Other Equipment	-	-	-	-	-	-	-	-	-	-	
1160	44190 Capital Equipment	25	3,000	3,000	3,000	3,000	3,060	3,121	3,184	3,247	3,312	2.00%
1160 Total		45,377	55,412	55,824	55,824	55,824	57,047	58,297	59,575	60,883	62,220	
1180 Economic Development												
1180	41010 Compensation	71,937	-	-	-	-	-	-	-	-	-	
1180	42030 Professional Services	7,450	-	-	-	-	-	-	-	-	-	
1180	42040 Print Services	5,700	-	-	-	-	-	-	-	-	-	
1180	42060 Telephone/Internet	1,800	-	-	-	-	-	-	-	-	-	
1180	42070 Advertising	33,600	-	-	-	-	-	-	-	-	-	
1180	42080 Postage	500	-	-	-	-	-	-	-	-	-	
1180	42090 Training/Conferences	2,000	-	-	-	-	-	-	-	-	-	
1180	42100 Travel/Meals	4,600	-	-	-	-	-	-	-	-	-	
1180	42110 Memberships	750	-	-	-	-	-	-	-	-	-	
1180	43010 Supplies/Materials	1,000	-	-	-	-	-	-	-	-	-	
1180	43030 Books/Maps/Publications	500	-	-	-	-	-	-	-	-	-	
1180	43140 Vehicle Fuel	250	-	-	-	-	-	-	-	-	-	
1180	43220 Other Equipment/Support	2,300	-	-	-	-	-	-	-	-	-	
1180	43300 Copy Services	1,000	-	-	-	-	-	-	-	-	-	
1180	44070 Contributions to Agencies	3,000	150,000	160,893	160,893	160,893	164,111	167,393	170,741	174,156	177,639	2.00%
1180 Total		136,387	150,000	160,893	160,893	160,893	164,111	167,393	170,741	174,156	177,639	
1210 Insurance												
1210	42610 Vehicle Insurance	44,695	42,840	44,982	44,982	44,982	47,006	49,121	51,332	53,642	56,056	4.50%
1210	42620 Property & General Liability	38,661	50,400	52,920	52,920	52,920	55,301	57,790	60,391	63,108	65,848	4.50%
1210	42830 Professional Liability	26,560	25,200	26,480	26,460	26,460	27,651	28,895	30,195	31,554	32,974	4.50%
1210	44080 Safety Committee	1,524	3,000	5,000	5,000	5,000	5,100	5,202	5,306	5,412	5,520	2.00%
1210 Total		111,440	121,440	129,382	129,362	129,362	135,058	141,008	147,224	153,716	160,498	
1220 Employee Benefits												
1220	41060 Social Security	447,029	449,942	523,794	473,707	477,448	487,918	502,556	517,632	533,161	549,156	3.00%
1220	41070 Health & Dental	724,661	753,600	820,000	786,390	788,434	821,778	858,758	897,402	937,785	979,985	4.50%
1220	41080 Deferred Compensation	117,351	122,000	138,000	138,000	138,691	142,140	146,404	150,796	155,320	159,880	3.00%
1220	41090 Tuition Reimbursement	308	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
1220	41110 Classification Plan	-	-	-	-	-	-	-	-	-	-	
1220	41120 MPERS Contributions	140,823	156,000	180,000	177,000	177,000	182,310	187,779	193,413	199,215	205,192	3.00%
1220	41140 Income Protection	7,041	6,400	6,800	6,800	6,800	7,106	7,426	7,760	8,109	8,474	4.50%

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1220	41150 Long Term Disability	6,800	6,800	7,500	7,500	7,500	7,838	8,190	8,559	8,944	9,348	4.50%
1220	42600 Workers Compensation	235,865	247,000	327,550	259,827	280,500	271,519	283,738	296,506	309,849	323,792	4.50%
1220	42650 Unemployment Compensation	-	5,000	5,000	5,000	5,000	5,150	5,305	5,464	5,628	5,796	3.00%
1220 Total		1,679,698	1,751,742	2,013,644	1,859,224	1,986,373	1,930,758	2,005,155	2,082,531	2,163,010	2,246,721	
1230 Banking Services												
1230	42030 Professional Services	246	375	375	-	-	-	-	-	-	-	
1230 Total		246	375	375	-	-	-	-	-	-	-	
2110 Public Works Administration												
2110	41010 Compensation	120,473	122,429	127,809	127,809	127,809	131,437	135,380	139,441	143,625	147,933	3.00%
2110	42030 Professional Services	17,855	22,400	28,000	28,000	28,000	28,560	29,131	29,714	30,308	30,914	2.00%
2110	42060 Telephone	3,501	4,200	4,200	4,200	4,200	4,284	4,370	4,457	4,546	4,637	2.00%
2110	42070 Advertising	171	500	500	500	500	510	520	531	541	552	2.00%
2110	42080 Postage	76	256	256	256	256	261	266	272	277	283	2.00%
2110	42090 Training/Conferences	1,601	2,000	2,000	2,000	2,000	2,040	2,081	2,122	2,165	2,208	2.00%
2110	42100 Travel/Meals	1,756	1,500	1,500	1,500	1,500	1,530	1,561	1,592	1,624	1,656	2.00%
2110	42110 Memberships	249	200	250	250	250	255	260	265	271	276	2.00%
2110	42210 Electrical Equipment Mainten	916	2,500	4,300	4,300	4,300	4,386	4,474	4,563	4,654	4,748	2.00%
2110	43010 Supplies & Materials	2,649	2,500	2,500	2,500	2,500	2,550	2,601	2,653	2,706	2,760	2.00%
2110	43030 Books, Maps & Publications	-	250	250	250	250	255	260	265	271	276	2.00%
2110	43220 Other Equipment	-	-	-	-	-	-	-	-	-	-	
2110 Total		149,248	158,735	171,365	171,365	171,365	176,068	180,904	185,876	190,988	196,244	
2120 Public Works Highway Maintenance												
2120	41010 Compensation	431,149	438,657	508,770	441,086	441,086	454,319	467,949	481,987	496,447	511,340	3.00%
2120	41020 Overtime Compensation	74,045	57,834	59,280	58,155	58,155	59,900	61,897	63,548	65,454	67,418	3.00%
2120	42090 Training/Conferences	636	500	500	500	500	510	520	531	541	552	2.00%
2120	42260 Contracted Services	68,388	60,380	71,200	71,200	71,200	72,624	74,076	75,558	77,069	78,611	2.00%
2120	43050 Clothing, Safety Equipment	8,700	9,025	9,125	9,125	9,125	9,308	9,494	9,684	9,877	10,075	2.00%
2120	43180 Minor Equipment & Tools	2,238	2,000	2,000	2,000	2,000	2,040	2,081	2,122	2,165	2,208	2.00%
2120	43220 Other Equipment	300	3,000	3,000	3,000	3,000	3,060	3,121	3,184	3,247	3,312	2.00%
2120	44100 Road Maintenance Materials	53,577	55,000	55,000	55,000	55,000	56,100	57,222	58,366	59,534	60,724	2.00%
2120 Total		639,031	626,396	708,875	640,066	640,066	657,860	676,180	694,979	714,334	734,240	

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2130 Public Works Traffic Safety												
2130	42190 Contracted Services	52,187	38,000	50,500	38,000	38,000	38,760	39,535	40,328	41,132	41,955	2.00%
2130	42210 Electrical Equipment Mainten	5,162	8,500	10,000	10,000	10,000	10,200	10,404	10,612	10,824	11,041	2.00%
2130	42220 Electricity	65,058	58,000	65,000	65,000	65,000	66,300	67,626	68,979	70,358	71,765	2.00%
2130	43270 Traffic Signs	6,824	8,750	10,000	10,000	10,000	10,200	10,404	10,612	10,824	11,041	2.00%
2130 Total		129,031	113,250	135,500	123,000	123,000	125,460	127,969	130,529	133,139	135,802	
2150 Public Works Snow Removal												
2150	43010 Snowplowing Contracts	84,685	101,062	105,632	105,632	105,632	107,745	109,900	112,098	114,340	116,627	2.00%
2150	43250 Vehicle Maintenance Parts	36,159	37,290	40,000	40,000	40,000	40,800	41,616	42,448	43,297	44,163	2.00%
2150	43320 Chemicals	222,217	188,963	206,700	206,700	206,700	210,834	215,051	219,352	223,739	228,214	2.00%
2150	44100 Road Maintenance Materials	36,694	30,000	33,000	33,000	33,000	33,660	34,333	35,020	35,720	36,435	2.00%
2150 Total		379,735	357,315	385,332	385,332	385,332	393,039	400,900	408,918	417,096	425,438	
2210 Public Works Building Maintenance												
2210	41010 Compensation	226,533	232,989	270,986	237,560	237,560	244,687	252,028	259,589	267,376	275,398	3.00%
2210	41020 Overtime Compensation	12,289	13,212	13,212	13,212	13,212	13,608	14,017	14,437	14,870	15,316	3.00%
2210	41030 Part-time Compensation	5,462	12,000	24,000	12,000	12,000	12,360	12,731	13,113	13,506	13,911	3.00%
2210	42090 Training/Conferences	147	300	300	300	300	306	312	318	325	331	2.00%
2210	42120 Rentals	839	1,200	1,200	1,200	1,200	1,224	1,248	1,273	1,299	1,325	2.00%
2210	42150 Refuse Pickup	12,675	13,000	13,000	13,000	13,000	13,260	13,525	13,796	14,072	14,353	2.00%
2210	42220 Electricity	77,511	75,000	75,000	75,000	75,000	76,500	78,030	79,591	81,182	82,806	2.00%
2210	42230 Water Supply	4,606	3,000	3,000	3,000	3,000	3,060	3,121	3,184	3,247	3,312	2.00%
2210	42250 Building Maintenance Service	58,100	59,000	59,000	59,000	59,000	60,180	61,384	62,611	63,863	65,141	2.00%
2210	43050 Clothing, Safety Equipment	1,581	2,800	2,800	2,800	2,800	2,856	2,913	2,971	3,031	3,091	2.00%
2210	43170 Heating Fuel	66,651	64,435	64,435	64,435	64,435	65,724	67,038	68,379	69,747	71,141	2.00%
2210	43190 Building Maintenance Materie	25,346	30,000	30,000	30,000	30,000	30,600	31,212	31,835	32,473	33,122	2.00%
2210	43210 Electronic Equipment	3,776	5,000	5,000	5,000	5,000	5,100	5,202	5,306	5,412	5,520	2.00%
2210	43220 Other Equipment	2,217	2,050	2,050	2,050	2,050	2,091	2,133	2,175	2,219	2,263	2.00%
2210 Total		497,723	513,986	563,983	518,557	518,557	531,556	544,894	558,580	572,623	587,033	
2220 Public Works Grounds Maintenance												
2220	42230 Water Supply	-	300	300	300	300	306	312	318	325	331	2.00%
2220	42260 Contracted Services	3,952	12,000	6,000	6,000	6,000	6,120	6,242	6,367	6,495	6,624	2.00%
2220	43050 Safety Equipment	434	400	400	400	400	408	416	424	433	442	2.00%
2220	43220 Other Equipment	207	2,400	2,400	2,400	2,400	2,448	2,497	2,547	2,598	2,650	2.00%

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2220	43250 Equipment Maintenance	2,340	2,500	2,500	2,500	2,500	2,550	2,601	2,653	2,706	2,760	2.00%
2220	43310 Maintenance Materials	1,278	1,500	200	200	2,000	204	208	212	216	221	2.00%
2220 Total		8,212	19,100	11,800	11,800	13,800	12,036	12,277	12,522	12,773	13,028	
2510 Public Works Vehicle Maintenance												
2510	41010 Compensation	116,639	122,904	160,261	124,564	124,564	128,301	132,150	136,114	140,198	144,403	3.00%
2510	41020 Overtime Compensation	11,694	6,860	6,860	6,860	6,860	7,066	7,278	7,496	7,721	7,953	3.00%
2510	42090 Training/Conferences	350	1,000	1,000	1,000	1,000	1,020	1,040	1,061	1,082	1,104	2.00%
2510	42100 Travel/Meals	-	-	-	-	-	-	-	-	-	-	-
2510	42120 Rentals	1,404	2,500	2,500	2,500	2,500	2,550	2,601	2,653	2,706	2,760	2.00%
2510	42200 Outside Vehicle Maintenance	33,998	25,000	35,000	35,000	35,000	35,700	36,414	37,142	37,865	38,643	2.00%
2510	42210 Electrical Equipment Mainten	-	-	-	-	-	-	-	-	-	-	-
2510	43010 Supplies & Materials	588	400	400	400	400	408	416	424	433	442	2.00%
2510	43050 Clothing, Safety Equipment	1,168	2,000	2,000	2,000	2,000	2,040	2,081	2,122	2,165	2,208	2.00%
2510	43140 Gas Products	22,040	13,500	15,750	15,750	15,750	16,065	16,386	16,714	17,046	17,389	2.00%
2510	43160 Diesel Fuel	113,818	100,000	87,500	87,500	87,500	89,250	91,035	92,856	94,713	96,607	2.00%
2510	43180 Equipment & Tools	8,324	10,000	10,000	10,000	10,000	10,200	10,404	10,612	10,824	11,041	2.00%
2510	43200 Petroleum Products	7,261	6,500	7,500	7,500	7,500	7,650	7,803	7,959	8,118	8,281	2.00%
2510	43240 Tires	9,806	15,000	15,000	15,000	15,000	15,300	15,606	15,918	16,236	16,561	2.00%
2510	43250 Vehicle Maintenance	83,463	75,000	85,000	85,000	85,000	86,700	88,434	90,203	92,007	93,847	2.00%
2510	43290 Steel	1,213	2,000	2,000	2,000	2,000	2,040	2,081	2,122	2,165	2,208	2.00%
2510 Total		411,768	382,664	430,791	395,074	395,074	404,289	413,729	423,398	433,302	443,447	
2910 Public Works Solid Waste												
2910	42030 Professional Services	4,790	54,234	56,732	56,732	56,732	57,887	59,024	60,204	61,409	62,637	2.00%
2910	42260 Contracted Services	573,223	591,572	619,153	619,153	623,153	631,536	644,167	657,050	670,191	683,595	2.00%
2910	42330 Tipping Fees	275,853	148,050	148,050	148,050	148,050	151,011	154,031	157,112	160,254	163,459	2.00%
2910 Total		853,866	793,856	823,935	823,935	827,935	840,414	857,222	874,366	891,854	909,691	
3110 Police Services												
3110	41010 Compensation	1,471,658	1,555,319	1,624,303	1,563,554	1,563,554	1,610,461	1,658,774	1,708,538	1,759,794	1,812,588	3.00%
3110	41020 Premium Compensation	191,625	197,000	210,000	210,000	210,000	216,300	222,789	229,473	236,357	243,448	3.00%
3110	41030 Part-time Compensation	-	-	-	-	-	-	-	-	-	-	-
3110	41100 Compensation for Court time	18,333	16,000	18,000	18,000	18,000	18,540	19,096	19,669	20,259	20,867	3.00%
3110	42030 Professional Services	6,439	8,000	8,000	8,000	8,000	8,160	8,323	8,490	8,659	8,833	2.00%
3110	42070 Advertising	-	500	500	500	500	510	520	531	541	552	2.00%
3110	42080 Postage	645	1,025	1,025	1,025	1,025	1,046	1,066	1,088	1,109	1,132	2.00%

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TOWN of WINDHAM
FY 2015-2016 MUNICIPAL BUDGET

OBJECT SUMMARY (w/subtotals)

dept	acct description	FY 2014 actual	FY 2015 approved	FY 2016 preliminary	FY 2016 manager	FY2016 approved	FY 2017 projected	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	projection factor
3110	42090 Training/Conferences	10,372	13,000	18,200	18,200	18,200	18,564	18,935	19,314	19,700	20,094	2.00%
3110	42100 Travel/Meals	8,424	6,000	8,500	8,500	8,500	8,670	8,843	9,020	9,201	9,385	2.00%
3110	42110 Memberships	385	650	650	650	650	663	676	690	704	718	2.00%
3110	42210 Electrical Equipment Mainten.	1,531	1,500	3,100	3,100	3,100	3,162	3,225	3,290	3,356	3,423	2.00%
3110	43010 Supplies & Materials	12,274	15,200	19,200	19,200	19,200	19,584	19,976	20,375	20,783	21,198	2.00%
3110	43030 Books, Maps & Publications	1,456	1,800	1,800	1,800	1,800	1,836	1,873	1,910	1,948	1,987	2.00%
3110	43050 Clothing	23,657	25,565	27,500	27,500	27,500	28,050	28,611	29,183	29,767	30,362	2.00%
3110	43220 Other Equipment	8,596	10,000	10,000	10,000	10,000	10,200	10,404	10,612	10,824	11,041	2.00%
3110 Total		1,753,394	1,851,559	1,950,778	1,890,029	1,890,029	1,945,745	2,003,113	2,062,182	2,123,002	2,185,626	
3120 Police Public Safety Communications												
3120	41010 Compensation	478	-	-	-	-	-	-	-	-	-	
3120	41020 Premium Compensation	-	-	-	-	-	-	-	-	-	-	
3120	41030 Part-time Compensation	-	-	-	-	-	-	-	-	-	-	
3120	42030 Professional Services	12,657	17,565	17,565	17,565	17,565	17,916	18,275	18,640	19,013	19,393	2.00%
3120	42060 Telephone	15,564	21,000	21,000	21,000	21,000	21,420	21,848	22,285	22,731	23,186	2.00%
3120	42090 Training/Conferences	-	850	850	850	850	867	884	902	920	938	2.00%
3120	42100 Travel/Meals	-	200	200	200	200	204	208	212	216	221	2.00%
3120	42210 Electrical Equipment Mainten.	6,202	8,000	8,000	8,000	8,000	8,160	8,323	8,490	8,659	8,833	2.00%
3120	42260 Contracted Services	303,318	319,619	319,619	319,619	329,139	326,011	332,532	339,182	345,966	352,885	2.00%
3120	43010 Supplies & Materials	45	250	250	250	250	255	260	265	271	276	2.00%
3120	43030 Books, Maps & Publications	-	200	200	200	200	204	208	212	216	221	2.00%
3120	43220 Other Equipment	-	-	-	-	-	-	-	-	-	-	
3120 Total		338,263	367,684	367,684	367,684	377,204	375,038	382,538	390,189	397,993	405,953	
3140 Police Animal Control												
3140	41010 Compensation	21,397	34,982	35,476	35,476	35,476	36,540	37,636	38,766	39,929	41,126	3.00%
3140	41020 Overtime Compensation	50	500	500	500	500	515	530	546	563	580	3.00%
3140	42030 Professional Services	23,029	25,000	26,500	26,500	26,500	27,030	27,571	28,122	28,684	29,258	2.00%
3140	43010 Supplies & Materials	24	400	500	500	500	510	520	531	541	552	2.00%
3140 Total		44,500	60,892	62,976	62,976	62,976	64,595	66,258	67,965	69,717	71,516	
3210 Police Vehicle Maintenance												
3210	41010 Compensation	6,600	12,155	15,852	12,319	12,319	12,689	13,070	13,462	13,866	14,282	3.00%
3210	41020 Overtime Compensation	393	250	250	250	250	258	265	273	281	290	3.00%
3210	42200 Outside Vehicle Maintenance	6,604	9,000	12,000	12,000	12,000	12,240	12,485	12,734	12,989	13,249	2.00%
3210	42210 Electrical Equipment Mainten	8	-	-	-	-	-	-	-	-	-	

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TOWN of WINDHAM
FY 2015-2016 MUNICIPAL BUDGET

OBJECT SUMMARY (w/subtotals)

dept	acct description	FY 2014 actual	FY 2015 approved	FY 2016 preliminary	FY 2016 manager	FY 2016 approved	FY 2017 projected	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	projection factor
3210	43140 Gas Products	69,888	72,000	57,960	57,960	57,960	59,119	60,302	61,508	62,736	63,993	2.00%
3210	43200 Petroleum Products	2,098	-	-	-	-	-	-	-	-	-	-
3210	43240 Tires	5,785	6,150	7,000	7,000	7,000	7,140	7,283	7,428	7,577	7,729	2.00%
3210	43250 Vehicle Maintenance	15,838	20,000	20,000	20,000	20,000	20,400	20,808	21,224	21,649	22,082	2.00%
3210 Total		107,194	119,555	113,062	109,529	109,529	111,846	114,212	116,630	119,100	121,623	
4110 Fire Rescue Services												
4110	41010 Compensation	383,811	374,740	535,152	373,601	373,601	384,809	396,353	408,243	420,491	433,105	3.00%
4110	41020 Overtime Compensation	41,896	37,518	75,634	75,634	37,404	77,903	80,240	82,647	85,127	87,681	3.00%
4110	41030 Part-time Compensation	515,922	773,462	764,983	764,983	764,983	787,932	811,570	835,919	860,995	886,825	3.00%
4110	41130 Training Compensation	80,999	89,276	86,741	86,741	86,741	89,344	92,024	94,785	97,628	100,557	3.00%
4110	42030 Professional Services	29,183	35,275	42,303	42,303	42,303	43,149	44,012	44,892	45,790	46,706	2.00%
4110	42040 Print Services	727	750	500	500	500	510	520	531	541	552	2.00%
4110	42060 Telephone	5,744	7,425	7,425	7,425	7,425	7,574	7,725	7,879	8,037	8,198	2.00%
4110	42070 Advertising	-	300	-	-	-	-	-	-	-	-	-
4110	42080 Postage	236	1,000	800	800	800	816	832	849	866	883	2.00%
4110	42090 Training/Conferences	23,702	19,000	19,000	19,000	19,000	19,380	19,768	20,163	20,566	20,978	2.00%
4110	42100 Travel/Meals	1,250	2,600	2,600	2,600	2,600	2,652	2,705	2,759	2,814	2,871	2.00%
4110	42110 Memberships	2,213	4,617	4,617	4,617	4,617	4,709	4,804	4,900	4,998	5,098	2.00%
4110	42210 Electrical Equipment Mainten	7,518	6,080	6,080	6,080	6,080	6,202	6,326	6,452	6,581	6,713	2.00%
4110	42260 Contracted Services	38,554	26,000	39,200	39,200	39,200	39,984	40,784	41,599	42,431	43,280	2.00%
4110	43010 Supplies & Materials	7,182	6,000	6,000	6,000	6,000	6,120	6,242	6,367	6,495	6,624	2.00%
4110	43040 Medical Supplies	25,263	26,000	27,500	27,500	27,500	28,050	28,611	29,183	29,767	30,362	2.00%
4110	43050 Clothing/Uniforms	11,591	8,950	9,100	9,100	9,100	9,282	9,468	9,657	9,850	10,047	2.00%
4110	43210 Electronic Equipment	6,496	9,260	9,460	9,460	9,460	9,649	9,842	10,039	10,240	10,445	2.00%
4110	43220 Other Equipment	43,975	53,380	51,010	51,010	51,010	52,030	53,071	54,132	55,215	56,319	2.00%
4110	43320 Chemicals	502	2,000	2,000	2,000	2,000	2,040	2,081	2,122	2,165	2,208	2.00%
4110	43330 Equipment Replacement	477	-	-	-	-	-	-	-	-	-	-
4110	44070 Contributions to Agencies	5,998	4,300	4,300	4,300	4,300	4,386	4,474	4,563	4,654	4,748	2.00%
4110	48030 Bad Debt	78,962	85,000	85,000	85,000	85,000	86,700	88,434	90,203	92,007	93,847	2.00%
4110 Total		1,311,801	1,572,913	1,779,405	1,617,854	1,579,624	1,663,221	1,709,885	1,757,884	1,807,256	1,856,046	
4140 Fire Rescue Emergency Management												
4140	43010 Supplies & Materials	413	1,480	1,480	1,480	1,480	1,510	1,540	1,571	1,602	1,634	2.00%
4140 Total		413	1,480	1,480	1,480	1,480	1,510	1,540	1,571	1,602	1,634	

TOWN of WINDHAM
FY 2015-2016 MUNICIPAL BUDGET

OBJECT SUMMARY (w/subtotals)

dept	acct description	FY 2014 actual	FY 2015 approved	FY 2016 preliminary	FY 2016 manager	FY 2016 approved	FY 2017 projected	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	projection factor
4150 Fire Rescue Hydrants												
4150	42240 Water Main Charges	92,718	92,976	93,849	93,849	93,849	95,726	97,640	99,593	101,585	103,617	2.00%
4150 Total		92,718	92,976	93,849	93,849	93,849	95,726	97,640	99,593	101,585	103,617	
4210 Fire Rescue Vehicle Maintenance												
4210	41030 Part-time Compensation	-	2,000	2,000	2,000	2,000	2,060	2,122	2,185	2,251	2,319	3.00%
4210	42030 Professional Services	40,121	35,000	35,700	35,700	35,700	36,414	37,142	37,885	38,643	39,416	2.00%
4210	42200 Outside Vehicle Maintenance	52,323	19,000	19,000	19,000	22,000	19,380	19,768	20,163	20,566	20,978	2.00%
4210	42210 Electrical Equipment Mainten	2,557	4,000	4,000	4,000	4,000	4,080	4,162	4,245	4,330	4,416	2.00%
4210	43140 Gas Products	8,597	9,000	5,980	5,980	5,980	6,100	6,222	6,346	6,473	6,602	2.00%
4210	43180 Diesel Fuel	31,123	35,000	28,050	28,050	28,050	28,611	29,183	29,767	30,362	30,969	2.00%
4210	43180 Tools	22	2,000	2,000	2,000	2,000	2,040	2,081	2,122	2,165	2,208	2.00%
4210	43200 Miscellaneous Products	1,551	2,500	2,500	2,500	2,500	2,550	2,601	2,653	2,706	2,760	2.00%
4210	43240 Tires	6,263	8,000	8,000	8,000	8,000	8,160	8,323	8,490	8,659	8,833	2.00%
4210	43250 Vehicle Maintenance Parts	32,851	30,000	30,000	30,000	30,000	30,600	31,212	31,836	32,473	33,122	2.00%
4210	44190 Capital Equipment	-	2,500	2,500	2,500	2,500	2,550	2,601	2,653	2,706	2,760	2.00%
4210 Total		175,408	149,000	139,730	139,730	142,730	142,545	145,416	148,346	151,334	154,384	
5110 Parks & Recreation Administration												
5110	41010 Compensation	138,923	144,374	135,930	135,930	138,378	140,008	144,209	148,535	152,991	157,581	3.00%
5110	41020 Overtime Compensation	160	1,000	1,000	1,000	1,000	1,030	1,061	1,093	1,126	1,159	3.00%
5110	41030 Part-time Compensation	15,395	15,898	15,359	15,359	15,359	15,819	16,294	16,783	17,286	17,805	3.00%
5110	42030 Professional Services	2,348	3,000	3,000	3,000	3,000	3,060	3,121	3,184	3,247	3,312	2.00%
5110	42080 Telephone	612	1,000	1,000	1,000	1,000	1,020	1,040	1,061	1,082	1,104	2.00%
5110	42070 Advertising	-	-	-	-	-	-	-	-	-	-	-
5110	42080 Postage	250	500	500	500	500	510	520	531	541	552	2.00%
5110	42090 Training/Conferences	1,641	2,500	2,500	2,500	2,500	2,550	2,601	2,653	2,706	2,760	2.00%
5110	42100 Travel/Meals	1,290	1,000	1,000	1,000	1,000	1,020	1,040	1,061	1,082	1,104	2.00%
5110	42110 Memberships	278	350	350	350	350	357	364	371	379	386	2.00%
5110	42260 Contracted Services	2,800	4,500	9,500	9,500	9,500	9,690	9,884	10,081	10,283	10,489	2.00%
5110	43010 Supplies & Materials	1,236	2,000	2,000	2,000	2,000	2,040	2,081	2,122	2,165	2,208	2.00%
5110	43030 Books/Maps/Publications	-	-	-	-	-	-	-	-	-	-	-
5110 Total		164,933	176,122	172,139	172,139	174,587	177,105	182,215	187,475	192,889	198,461	

TOWN of WINDHAM
FY 2015-2016 MUNICIPAL BUDGET

OBJECT SUMMARY (w/subtotals)

dept	acct description	FY 2014 actual	FY 2015 approved	FY 2016 preliminary	FY 2016 manager	FY2016 approved	FY 2017 projected	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	projection factor
5111 Parks & Recreation Programming												
5111	41030 Part-time Compensation	80,549	85,500	103,500	103,500	103,500	106,605	109,803	113,097	116,490	119,985	3.00%
5111	41110 Payroll Tax	-	9,000	10,000	10,000	10,000	10,300	10,609	10,927	11,255	11,593	3.00%
5111	42030 Professional Services	631	800	800	800	800	818	832	849	866	883	2.00%
5111	42200 Outside Vehicle Maintenance	-	-	-	-	-	-	-	-	-	-	-
5111	42260 Contracted Services - Day Ce	24,714	30,000	30,000	30,000	30,000	30,600	31,212	31,836	32,473	33,122	2.00%
5111	42280 Contracted Services - Other	10,232	7,500	10,000	10,000	10,000	10,200	10,404	10,612	10,824	11,041	2.00%
5111	43010 Supplies and Materials - Day	5,808	7,000	7,000	7,000	7,000	7,140	7,283	7,428	7,577	7,729	2.00%
5111	43020 Supplies and Materials - Othe	110,273	4,000	4,000	4,000	4,000	4,080	4,162	4,245	4,330	4,416	2.00%
5111	43140 Vehicle Fuel	2,592	2,000	1,500	1,500	1,500	1,530	1,561	1,592	1,624	1,656	2.00%
5111	43250 Vehicle Maintenance	722	3,000	1,500	1,500	1,500	1,530	1,561	1,592	1,624	1,656	2.00%
5111	45020 Senior Programs	3,319	5,000	5,000	5,000	5,000	5,100	5,202	5,306	5,412	5,520	2.00%
5111	45030 Community Events	1,384	3,000	3,000	3,000	3,000	3,060	3,121	3,184	3,247	3,312	2.00%
5111	45040 Summerfest	-	-	-	-	-	-	-	-	-	-	-
5111 Total		240,224	166,800	176,300	176,300	176,300	180,961	185,749	190,688	195,722	200,914	
5120 Parks & Recreation - Dundee & Trails												
5120	41030 Part-time Compensation	48,204	50,944	60,732	63,983	60,732	55,602	57,271	58,989	60,758	62,581	3.00%
5120	42030 Professional Services	4,301	8,000	8,000	8,000	8,000	8,160	8,323	8,490	8,659	8,833	2.00%
5120	42060 Telephone	342	500	500	500	500	510	520	531	541	552	2.00%
5120	42150 Refuse Pickup	210	400	400	400	400	408	416	424	433	442	2.00%
5120	42220 Electricity	1,967	2,000	2,000	2,000	2,000	2,040	2,081	2,122	2,165	2,208	2.00%
5120	42230 Water Supply	1,440	2,500	2,500	2,500	2,500	2,550	2,601	2,653	2,706	2,760	2.00%
5120	42250 Building Services	3,268	4,500	4,500	4,500	4,500	4,590	4,682	4,775	4,871	4,968	2.00%
5120	43010 Supplies and Materials	9,547	12,000	9,000	9,000	9,000	9,180	9,364	9,551	9,742	9,937	2.00%
5120	43140 Vehicle Fuel	-	-	2,000	2,000	2,000	2,040	2,081	2,122	2,165	2,208	2.00%
5120	43250 Vehicle Maintenance	-	-	1,500	1,500	1,500	1,530	1,561	1,592	1,624	1,656	2.00%
5120	45270 Lease of PWD Gambo Soccs	843	-	860	850	850	867	884	902	920	938	2.00%
5120 Total		70,122	80,844	91,982	85,233	91,982	87,477	89,783	92,151	94,584	97,084	
5130 Parks & Recreation - Skate Park												
5130	42060 Telephone	285	-	-	-	7,752	-	-	-	-	-	-
5130	42220 Electricity	64	-	-	-	-	-	-	-	-	-	-
5130	42260 Contracted Services	395	600	600	600	800	612	624	637	649	662	2.00%

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OBJECT SUMMARY (w/subtotals)

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5130	43010 Supplies and Materials	613	5,000	5,000	5,000	5,000	5,100	5,202	5,306	5,412	5,520	2.00%
5130	43020 Office Supplies & First Aid	-	-	-	-	150	-	-	-	-	-	-
5130 Total		1,357	5,600	5,600	5,600	13,502	5,712	5,826	5,943	6,062	6,183	
5510 Public Library												
5510	41010 Compensation	218,083	241,175	286,076	249,224	249,224	256,701	264,402	272,334	280,504	288,619	3.00%
5510	41030 Part-time Compensation	43,481	42,030	81,108	40,386	58,075	41,608	42,856	44,142	45,466	46,830	3.00%
5510	42030 Professional Services	3,802	9,100	9,700	9,700	9,700	9,894	10,092	10,294	10,500	10,710	2.00%
5510	42040 Print Services	2,234	1,100	1,100	1,100	1,100	1,122	1,144	1,167	1,191	1,214	2.00%
5510	42050 Equipment Maintenance	1,272	1,410	1,550	1,550	1,550	1,581	1,613	1,645	1,678	1,711	2.00%
5510	42060 Telephone	2,188	2,250	2,250	2,250	2,250	2,295	2,341	2,388	2,435	2,484	2.00%
5510	42080 Postage	371	1,200	1,000	1,000	1,000	1,020	1,040	1,061	1,082	1,104	2.00%
5510	42090 Training/Conferences	689	1,000	1,000	1,000	1,000	1,020	1,040	1,061	1,082	1,104	2.00%
5510	42100 Travel/Meals	1,097	2,500	2,500	2,500	2,500	2,550	2,601	2,653	2,706	2,760	2.00%
5510	42110 Memberships	337	500	500	500	500	510	520	531	541	552	2.00%
5510	43010 Supplies & Materials	3,960	4,500	4,500	4,500	4,500	4,590	4,682	4,775	4,871	4,968	2.00%
5510	43030 Books, Maps & Publications	23,973	28,630	28,630	28,630	28,630	29,203	29,787	30,382	30,990	31,610	2.00%
5510	43080 Non-printed Materials	5,556	9,600	16,800	16,800	16,800	17,136	17,479	17,828	18,185	18,549	2.00%
5510	43220 Other Equipment	5,084	11,570	6,000	6,000	6,000	6,100	5,202	5,306	5,412	5,520	2.00%
5510 Total		312,127	356,565	441,714	364,150	381,629	374,329	384,799	395,568	406,644	418,036	
6110 Code Enforcement & Zoning Administration												
6110	41010 Compensation	157,435	160,359	257,216	207,399	207,399	213,621	220,030	226,630	233,429	240,432	3.00%
6110	42030 Professional Services	331	9,000	9,000	9,000	9,000	9,180	9,364	9,551	9,742	9,937	2.00%
6110	42040 Print Services	820	200	200	200	200	204	208	212	216	221	2.00%
6110	42050 Equipment Maintenance	-	500	500	500	500	510	520	531	541	552	2.00%
6110	42060 Telephone	1,370	2,500	3,900	3,900	3,900	3,978	4,058	4,139	4,221	4,306	2.00%
6110	42070 Advertising	634	1,500	1,500	1,500	1,500	1,530	1,561	1,592	1,624	1,656	2.00%
6110	42080 Postage	320	800	800	800	800	816	832	849	866	883	2.00%
6110	42090 Training/Conferences	1,632	2,000	3,000	3,000	3,000	3,060	3,121	3,184	3,247	3,312	2.00%
6110	42100 Travel/Meals	1,542	1,200	2,000	2,000	2,000	2,040	2,081	2,122	2,165	2,208	2.00%
6110	42110 Memberships	465	500	500	500	500	510	520	531	541	552	2.00%
6110	43010 Supplies & Materials	924	1,000	1,000	1,000	1,000	1,020	1,040	1,061	1,082	1,104	2.00%
6110	43030 Books, Maps & Publications	1,057	1,500	1,000	1,000	1,000	1,020	1,040	1,061	1,082	1,104	2.00%

TOWN of WINDHAM
FY 2015-2016 MUNICIPAL BUDGET

OBJECT SUMMARY (w/subtotals)

dept	acct description	FY 2014 actual	FY 2015 approved	FY 2016 preliminary	FY 2016 manager	FY 2016 approved	FY 2017 projected	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	projection factor
6110	43140 Gas Products	1,592	1,500	2,070	2,070	2,070	2,111	2,154	2,197	2,241	2,285	2.00%
6110	43220 Other Equipment	925	1,000	3,900	3,900	3,900	3,978	4,058	4,139	4,221	4,308	2.00%
6110	43300 Copy Services	253	500	500	500	500	510	520	531	541	552	2.00%
6110 Total		169,300	184,059	287,088	237,269	237,269	244,088	251,106	258,329	265,762	273,411	
6120 Planning												
6120	41010 Compensation	141,179	170,895	177,508	177,508	177,508	182,833	168,318	193,968	199,787	205,781	3.00%
6120	42030 Professional Services	5,516	10,000	10,000	10,000	10,000	10,200	10,404	10,612	10,824	11,041	2.00%
6120	42040 Print Services	190	750	500	500	500	510	520	531	541	552	2.00%
6120	42050 Equipment Maintenance	-	500	500	500	500	510	520	531	541	552	2.00%
6120	42060 Telephone	1,122	1,800	1,800	1,800	1,800	1,836	1,873	1,910	1,948	1,987	2.00%
6120	42070 Advertising	5,135	5,000	5,000	5,000	5,000	5,100	5,202	5,306	5,412	5,520	2.00%
6120	42080 Postage	831	1,000	1,000	1,000	1,000	1,020	1,040	1,061	1,082	1,104	2.00%
6120	42090 Training/Conferences	1,439	2,000	2,000	2,000	2,000	2,040	2,081	2,122	2,165	2,208	2.00%
6120	42100 Travel/Meals	748	2,000	2,000	2,000	2,000	2,040	2,081	2,122	2,165	2,208	2.00%
6120	42110 Memberships	641	900	900	900	900	918	936	955	974	994	2.00%
6120	43010 Supplies & Materials	1,922	1,500	1,500	1,500	1,500	1,530	1,561	1,592	1,624	1,656	2.00%
6120	43030 Books, Maps & Publications	143	500	500	500	500	510	520	531	541	552	2.00%
6120	43140 Fuel	0	-	300	300	300	306	312	318	325	331	2.00%
6120	43220 Other Equipment	60	0	1,600	1,600	1,600	1,632	1,665	1,698	1,732	1,767	2.00%
6120	43300 Copy Services	460	500	500	500	500	510	520	531	541	552	2.00%
6120 Total		159,386	197,145	205,608	205,608	205,608	211,495	217,554	223,788	230,203	236,805	
6121 Comprehensive Master Plan												
6121	42030 Professional Services	2,367	-	25,000	25,000	25,000	25,500	26,010	26,530	27,061	27,602	2.00%
6121 Total		2,367	-	25,000	25,000	25,000	25,500	26,010	26,530	27,061	27,602	
6510 Assessing												
6510	41010 Compensation	217,843	222,359	225,758	225,758	229,650	232,531	239,507	246,892	254,093	261,715	3.00%
6510	42030 Professional Services	-	3,000	3,000	3,000	3,000	3,060	3,121	3,184	3,247	3,312	2.00%
6510	42040 Print Services	-	500	500	500	500	510	520	531	541	552	2.00%
6510	42050 Equipment Maintenance	10,285	19,760	11,125	11,125	11,125	11,348	11,574	11,806	12,042	12,283	2.00%
6510	42060 Telephone	285	804	804	804	804	820	836	853	870	888	2.00%
6510	42070 Advertising	173	500	500	500	500	510	520	531	541	552	2.00%
6510	42080 Postage	940	2,673	2,673	2,673	2,673	2,726	2,781	2,837	2,893	2,951	2.00%
6510	42090 Training/Conferences	1,079	1,655	1,655	1,655	1,655	1,688	1,722	1,756	1,791	1,827	2.00%
6510	42100 Travel/Meals	1,593	1,780	1,780	1,780	1,780	1,816	1,852	1,889	1,927	1,965	2.00%

Budget 2016

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TOWN of WINDHAM
FY 2015-2016 MUNICIPAL BUDGET

OBJECT SUMMARY (w/subtotals)

dept	acct description	FY 2014 actual	FY 2015 approved	FY 2016 preliminary	FY 2016 manager	FY 2016 approved	FY 2017 projected	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	projection factor
6510	42110 Memberships	924	900	900	900	900	918	936	955	974	994	2.00%
6510	43010 Supplies & Materials	1,576	1,600	1,600	1,600	1,600	1,632	1,665	1,698	1,732	1,767	2.00%
6510	43030 Books, Maps & Publications	2,943	3,320	3,320	3,320	3,320	3,386	3,454	3,523	3,594	3,666	2.00%
6510	43220 Other Equipment	-	-	-	-	-	-	-	-	-	-	-
6510	43390 Vehicle Expenses	511	700	700	700	700	714	728	743	758	773	2.00%
6510 Total		238,151	259,551	254,315	254,315	256,207	261,659	269,217	276,997	285,004	293,245	
6520 Geographic Information Systems												
6520	42030 Professional Services	2,291	4,000	4,000	4,000	4,000	4,080	4,162	4,245	4,330	4,416	2.00%
6520	42050 Equipment Maintenance	3,715	3,847	3,746	3,746	3,746	3,821	3,897	3,975	4,055	4,136	2.00%
6520	42090 Training/Conferences	95	1,200	1,200	1,200	1,200	1,224	1,248	1,273	1,299	1,325	2.00%
6520	43010 Supplies & Materials	789	2,000	2,000	2,000	2,000	2,040	2,081	2,122	2,165	2,208	2.00%
6520	43030 Books, Maps & Publications	-	500	500	500	500	510	520	531	541	552	2.00%
6520	43220 Other Equipment	-	-	-	-	-	-	-	-	-	-	-
6520 Total		6,900	11,347	11,446	11,446	11,446	11,875	11,908	12,147	12,390	12,637	
7510 Town Clerk												
7510	41010 Compensation	96,121	99,792	100,638	100,638	100,638	103,657	106,767	109,970	113,269	116,667	3.00%
7510	41030 Part-time Compensation	30,724	33,208	33,712	33,712	33,712	34,723	35,765	36,838	37,943	39,081	3.00%
7510	42030 Professional Services	3,147	5,530	5,530	5,530	5,530	5,641	5,753	5,868	5,986	6,106	2.00%
7510	42040 Print Services	1,441	4,000	4,000	4,000	4,000	4,080	4,162	4,245	4,330	4,416	2.00%
7510	42050 Equipment Maintenance	55	900	900	900	900	918	936	955	974	994	2.00%
7510	42060 Telephone	1,199	1,300	1,300	1,300	1,300	1,326	1,353	1,380	1,407	1,435	2.00%
7510	42070 Advertising	3,179	3,300	3,300	3,300	3,300	3,386	3,433	3,502	3,572	3,643	2.00%
7510	42080 Postage	1,227	1,100	1,100	1,100	1,100	1,122	1,144	1,167	1,191	1,214	2.00%
7510	42090 Training/Conferences	680	750	750	750	750	765	780	796	812	828	2.00%
7510	42100 Travel/Meals	1,501	2,200	2,200	2,200	2,200	2,244	2,289	2,335	2,381	2,429	2.00%
7510	42110 Memberships	110	140	140	140	140	143	146	149	152	155	2.00%
7510	43010 Supplies & Materials	2,899	3,000	3,000	3,000	3,000	3,060	3,121	3,184	3,247	3,312	2.00%
7510	43030 Books, Maps & Publications	2,459	2,500	2,500	2,500	2,500	2,550	2,601	2,653	2,706	2,760	2.00%
7510 Total		144,742	157,720	159,070	159,070	159,070	163,595	168,260	173,041	177,970	183,041	
8110 Social Services												
8110	41010 Compensation	76,752	87,084	89,424	89,424	89,424	92,107	94,870	97,716	100,648	103,667	3.00%
8110	42030 Professional Services	-	-	-	-	-	-	-	-	-	-	-
8110	42060 Telephone	742	700	700	700	700	714	728	743	758	773	2.00%
8110	42080 Postage	153	200	200	200	200	204	208	212	216	221	2.00%

Budget 2016

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TOWN of WINDHAM
FY 2015-2016 MUNICIPAL BUDGET

OBJECT SUMMARY (w/subtotals)

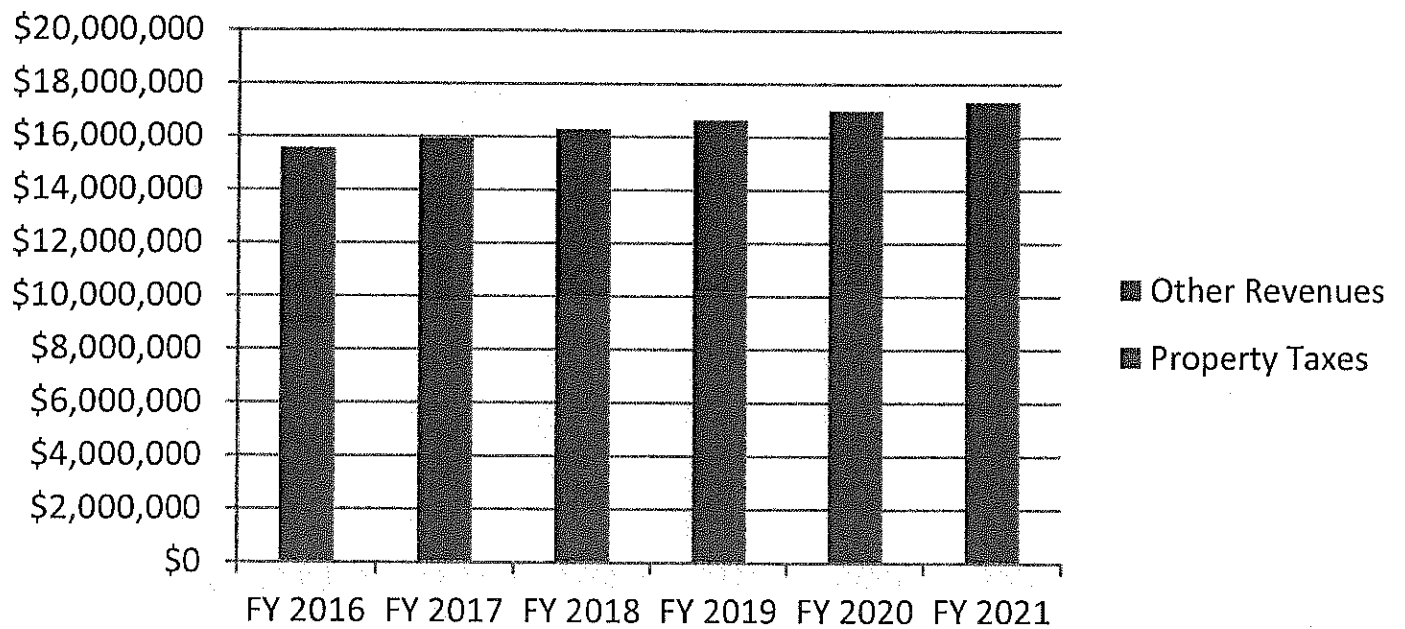
dept	acct description	FY 2014 actual	FY 2015 approved	FY 2016 preliminary	FY 2018 manager	FY 2016 approved	FY 2017 projected	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	projection factor
8110	42090 Training/Conferences	195	300	345	345	345	352	359	366	373	381	2.00%
8110	42100 Travel/Meals	128	350	350	350	350	357	364	371	379	386	2.00%
8110	42110 Memberships	-	-	200	200	200	204	208	212	216	221	2.00%
8110	43010 Supplies & Materials	649	1,000	1,000	1,000	1,000	1,020	1,040	1,061	1,082	1,104	2.00%
8110	43090 General Assistance	46,033	50,000	40,000	40,000	40,000	40,800	41,616	42,448	43,287	44,163	2.00%
8110	43100 User Fee Offset	8,956	10,000	10,000	10,000	10,000	10,200	10,404	10,612	10,824	11,041	2.00%
8110 Total		133,608	149,634	142,219	142,219	142,219	145,958	149,798	153,743	157,795	161,957	
8120 Social Service Agency Funding												
8120	44070 Contributions to Agencies	28,750	21,400	23,200	23,200	23,200	23,664	24,137	24,620	25,112	25,615	2.00%
8120 Total		28,750	21,400	23,200	23,200	23,200	23,664	24,137	24,620	25,112	25,615	
TOTAL OPERATING		11,409,556	12,010,855	13,171,918	12,404,508	12,470,805	12,762,562	13,123,516	13,495,370	13,878,475	14,273,193	
9110 Capital Equipment Replacement												
9110	44190 Capital Equipment	976,219	825,000	825,000	825,000	825,000	725,000	825,000	825,000	725,000	725,000	0.00%
9110 Total		976,219	825,000	825,000	825,000	825,000	725,000	825,000	825,000	725,000	725,000	
9120 Road Improvements												
9120	42190 Contracted Services	857,208	750,000	1,080,000	1,080,000	1,080,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	0.00%
9120 Total		857,208	750,000	1,080,000	1,080,000	1,080,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	
9130 Building & Facilities Improvements												
9130	42030 Professional Services	-	-	-	-	-	-	-	-	-	-	
9130	42260 Contracted Services	230,802	150,000	327,935	200,000	200,000	230,000	304,500	150,000	150,000	150,000	0.00%
9130	44020 Land Improvements	260,000	260,000	260,000	400,650	400,650	408,663	416,836	425,173	433,676	442,350	2.00%
9130 Total		490,802	410,000	587,935	600,650	600,650	638,663	721,336	575,173	583,676	592,350	
9140 Land & Facilities Improvements												
9140	44020 Land Improvements	50,000	-	325,000	50,000	50,000	325,000	325,000	325,000	325,000	325,000	
9140 Total		50,000	-	325,000	50,000	50,000	325,000	325,000	325,000	325,000	325,000	
9170 Sewer Assessment												
9170	44120 PWD Assessment	351,756	351,756	351,756	351,756	351,756	358,791	365,967	373,288	380,752	388,367	2.00%
9170 Total		351,756	351,756	351,756	351,756	351,756	358,791	365,967	373,288	380,752	388,367	

TOWN of WINDHAM
FY 2015-2016 MUNICIPAL BUDGET

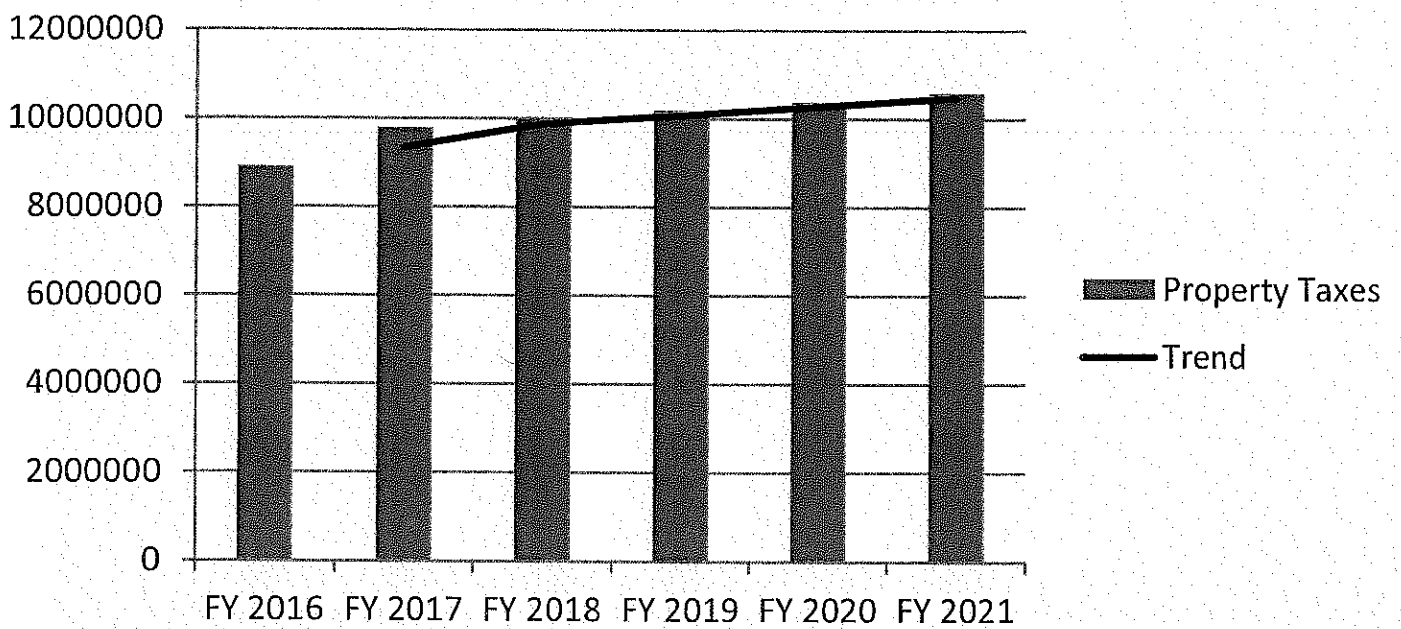
OBJECT SUMMARY (w/subtotals)

dept	acct description	FY 2014 actual	FY 2015 approved	FY 2016 preliminary	FY 2016 manager	FY 2016 approved	FY 2017 projected	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	projection factor
9510 Debt Service												
9510	46010 Debt Principal	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	145,000	145,000	0.00%
9510	46020 Debt Interest	60,375	55,125	50,625	50,625	50,625	48,500	41,625	35,625	30,088	23,925	-20.48%
	Other Debt						197,450	409,401	830,618	963,956	862,368	
9510 Total		210,375	205,125	200,625	200,625	200,625	393,950	601,026	1,016,243	1,139,044	1,131,313	
9910 Contingency												
9910	43010 Supplies and Materials	6,660	100,000	100,000	100,000	100,000	102,000	104,040	106,121	108,243	110,408	2.00%
9910 Total		6,660	100,000	100,000	100,000	100,000	102,000	104,040	106,121	108,243	110,408	
9920 Energy & Weather Emergency Fund												
9920	43010 Emergency Fund	-	100,000	100,000	100,000	100,000	102,000	104,040	106,121	108,243	110,408	2.00%
9920 Total		-	100,000	100,000	100,000	100,000	102,000	104,040	106,121	108,243	110,408	
TOTAL CAPITAL & NON-OPERATING		2,943,020	2,541,881	3,370,316	3,108,031	3,106,031	4,345,404	4,746,409	5,026,944	5,069,959	5,082,846	
Grand Total		14,352,575	14,552,736	16,542,234	15,512,539	15,578,838	17,107,966	17,869,925	18,522,314	18,948,434	19,356,039	

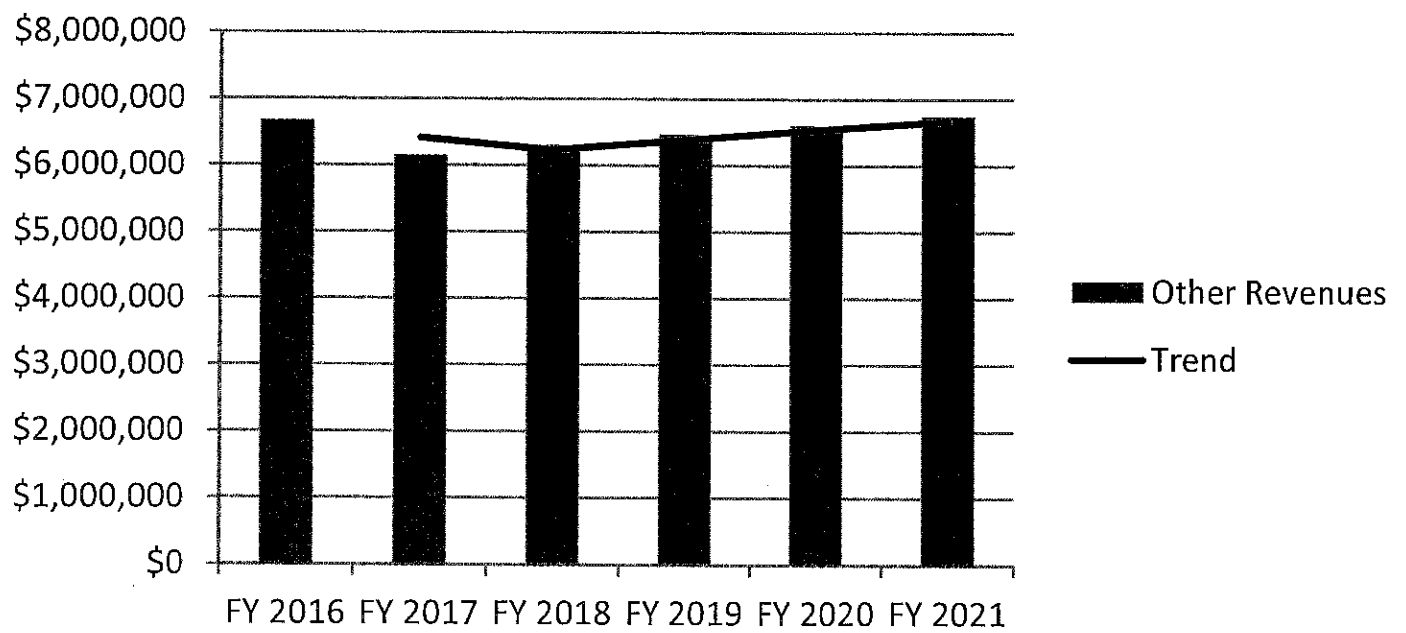
Total Revenue Sources



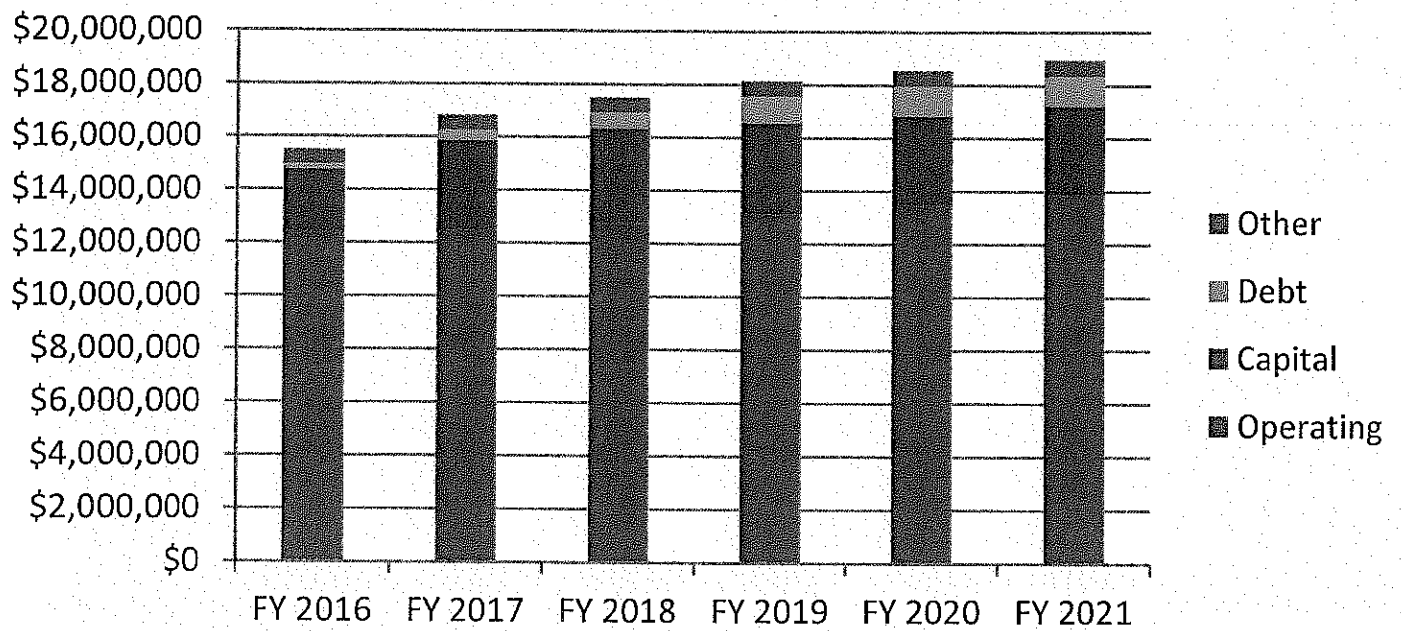
Property Taxes



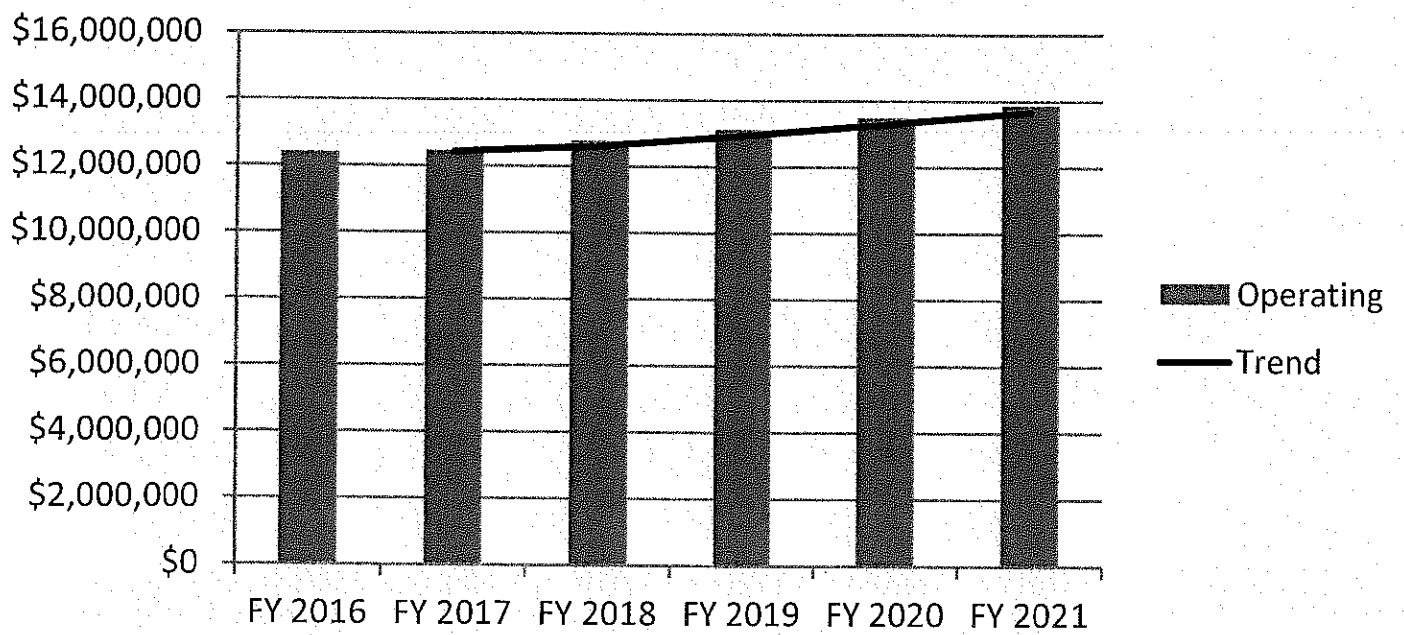
Other Revenues



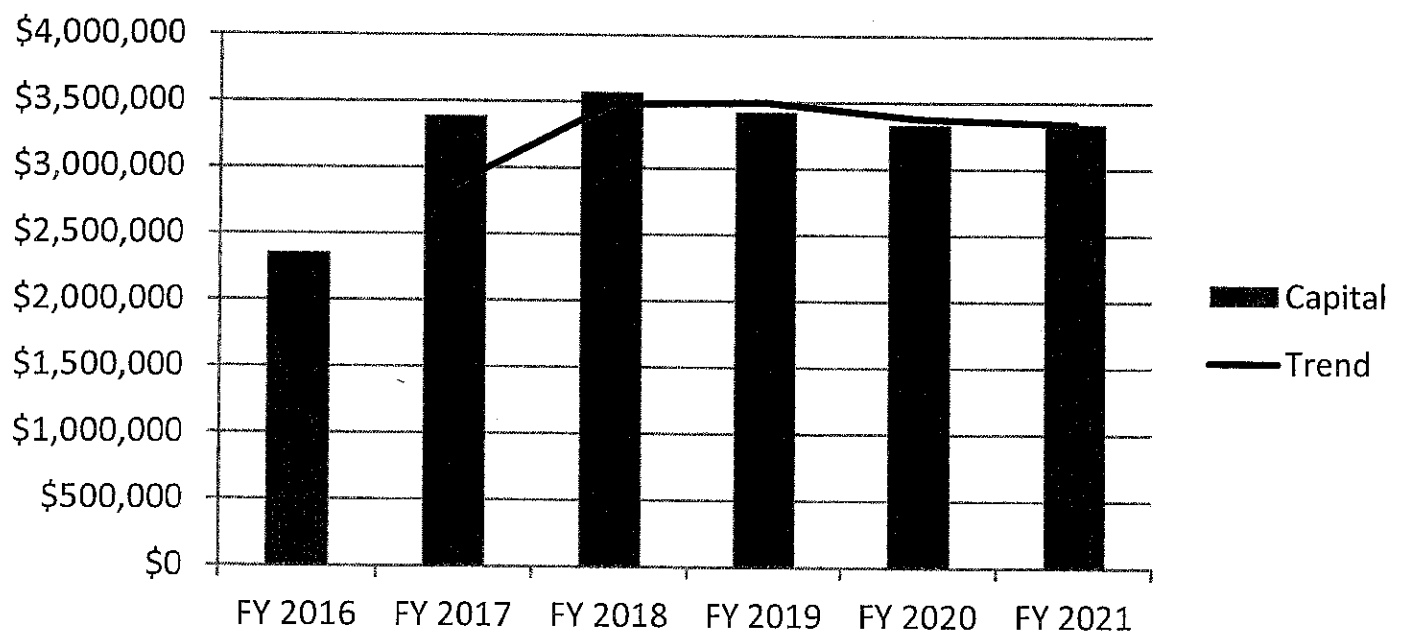
Total Projected Expenses



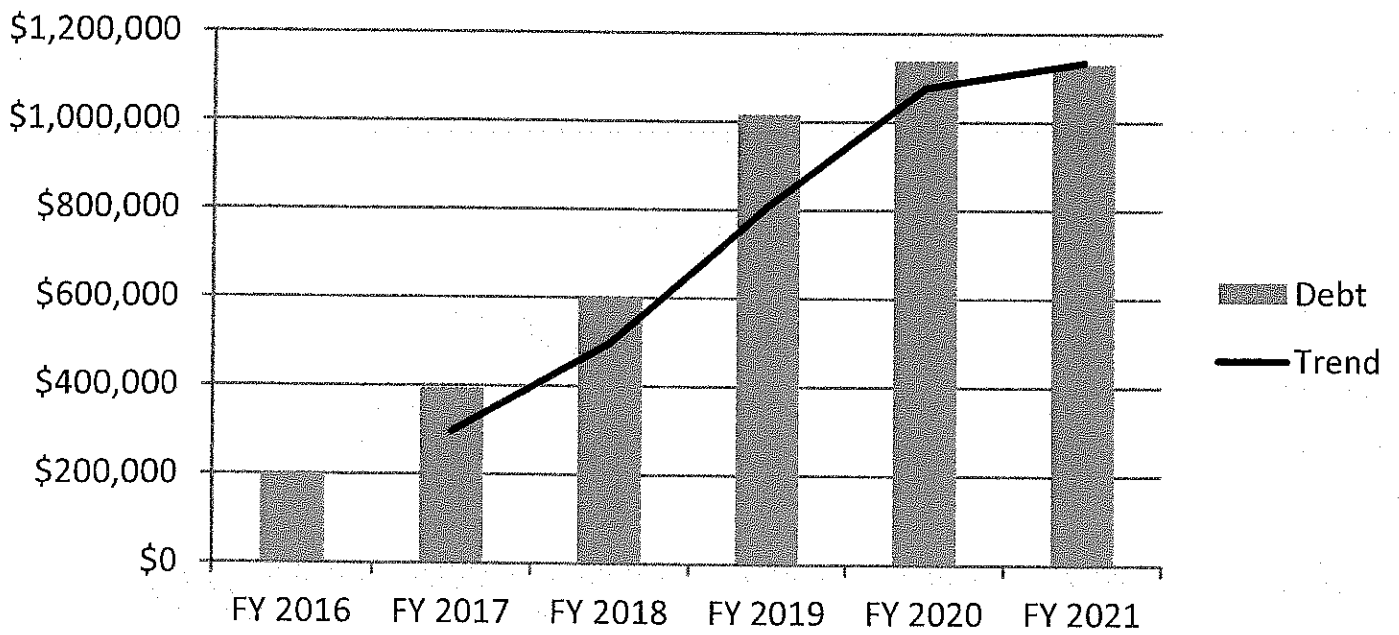
Operating



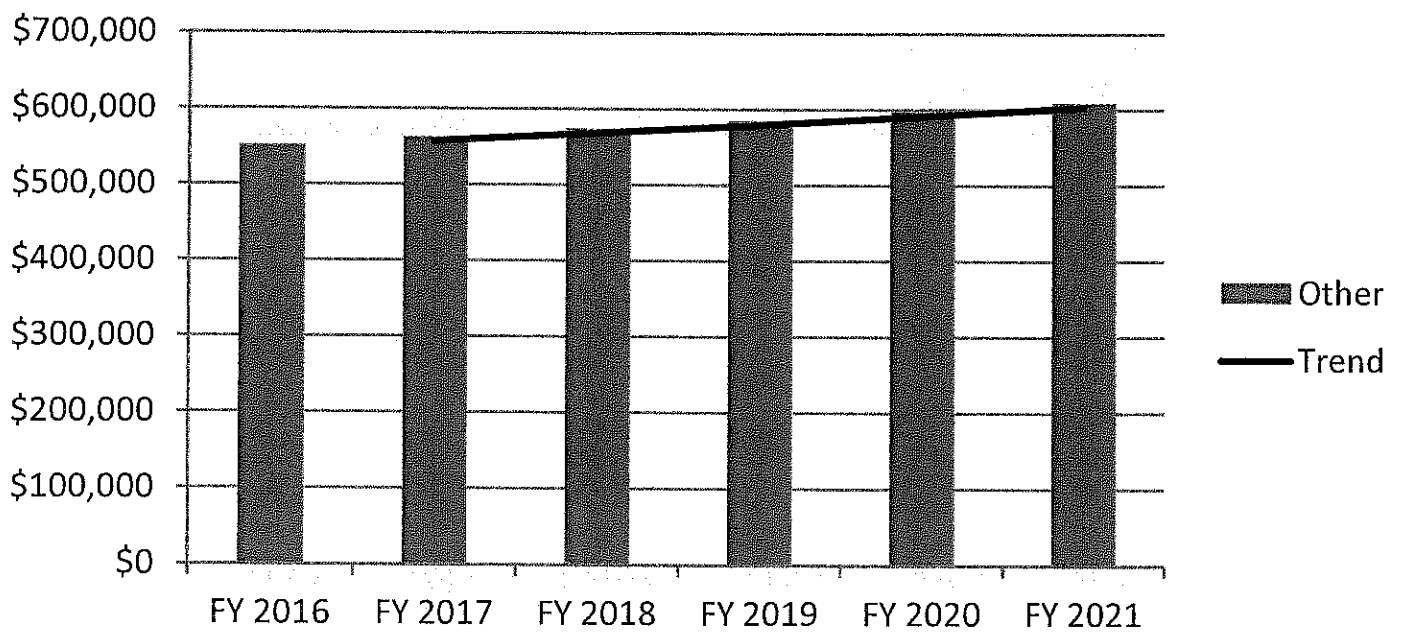
Capital



Debt



Other



Department/Area/Strategy	No.	Issue								Estimate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Note
		Growth (G)	Aging (A)	Diversity (D)	Technology (T)	Funding Sources - Revenue (F)	Economy (E)	Regulation (R)	Energy (N)								
Administrative Services	1																
Community Engagement	1.1	X	X	X	X												
Communications Staffing (1 FTE) (1160)	1.1.1									48,415							future consideration
Customer Service & Support Staffing	1.2	X			X	X		X									
Restore Administrative Assistants to F/T (1120)	1.2.1									17,114							future consideration
Restore Administrative Assistants to F/T (1130)	1.2.2									10,227	10,227	10,533	10,848	11,173	11,508	11,853	3% escalator
Add Administrative Assistant (0.6 FTE) (1130)	1.2.3									24,236							future consideration
Aging Workforce	1.3		X														
Build Leadership Capacity through Training (1120)	1.3.1									12,000	12,000	15,000	12,000	12,000	12,000	12,000	
Public Works	2																
Infrastructure Maintenance	2.1	X			X	X		X									
Add Truck Drivers (2) (2120)	2.1.1									86,189				70,636	97,006	99,917	3% escalator
Add Building Maintenance Worker (2210)	2.1.2									42,639		43,918	45,236	46,593	47,991	49,430	3% escalator
Add Seasonal Grounds P/T (2210)	2.1.3									13,153							future consideration
Restore Mechanic's Position (2510)	2.1.4									49,022							future consideration
Solid Waste Management	2.2	X				X		X									
Catch Basin Grit Disposal (2120)	2.2.1									10,000	10,000	10,200	10,404	10,612	10,824	11,040	2% escalator
Share Catch Basin Cleaning Truck (2120/9110)	2.2.2									tbd							
Storm Water Compliance	2.3	X				X		X									
Add Staff Hours (.25 FTE) (2120)	2.3.1									10,774							future consideration
Engineering Review, etc.	2.4	X				X											
Add Staff Engineer (2110/6120)	2.4.1									see 8.2.1							see planning
Police	3																
Time-Consuming Calls	3.1	X			X	X		X									
Increase Staffing (3110) (27th sworn, 1/2 year)	3.1.1									30,141		31,045	63,953	65,872	67,848	69,883	3% escalator
Records	3.2	X			X	X		X									
Restore Administrative Assistant/Records (3110)	3.2.1									56,943			-	-	-	-	3% escalator

Department/Area/Strategy	No.	Issue	Estimate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Note
		Growth (G) Aging (A) Diversity (D) Technology (T) Funding Sources - Revenue (F) Economy (E) Regulation (R) Energy (N)								
Fire-Rescue	4									
Staffing & Response Capacity	4.1	X	X							
Add Paramedics (4) (4110)	4.1.1		211,515		54,465	168,297	187,792	238,062	245,204	3% escalator
Add EMS Supervisor (4110)	4.1.2		80,245			-	-	45,158	93,026	3% escalator
Add Third Rescue Unit (4110/9110)	4.1.3		40,425			-	-	-	-	retained unit, leased two
Non-Emergency Emergency Calls	4.2	X	X	X						
Explore Community Paramedicine, Other Approaches	4.2.1		tbd							exploratory
Aging Housing & Building Stock	4.3									
Coordinated Inspection Program with Code	4.3.1		62,840							future consideration
Parks & Recreation	5									
Facilities Needs	5.1	X	X	X	X					
Continue Development of Lippman Park	5.1.1		50,000							rec facilities plan
Identify/Develop Other Facilities	5.1.2									rec facilities plan
Facilities Maintenance	5.2	X	X							
Increase Park Maintenance Staffing	5.2.1		7,464	7,464	7,687	7,917	8,154	8,398	8,649	3% escalator
Community Programming	5.3	X	X	X	X					
Establish "Winterfest"	5.3.1		10,000							future consideration
Establish Summer Family Cultural Series	5.3.2		tbd							exploratory
Library	6									
Hours & Staffing	6.1	X	X	X	X					
Restore Circulation Supervisor's Position	6.1.1		46,394		47,786	49,219	50,696	52,217	53,783	3% escalator
Add P/T hours	6.1.2		19,092	19,092	19,664	20,253	20,860	21,485	22,129	3% escalator
Programming	6.2	X	X	X	X					
Add Teen Services Assistant	6.2.1		25,246			6,897	28,415	29,267	30,145	3% escalator
Code Enforcement	7									
Staffing to Volume	7.1	X	X	X						
Restore Code Enforcement Officer Position (3rd)	7.1.1		68,409	68,409	70,461	72,574	74,751	76,993	79,302	3% escalator
Restore Administrative Assistant Position (2nd)	7.1.2		46,394							
Code Changes	7.2		X	X						
Addressed through Staffing to Volume Strategies	7.2.1		see 7.1							
Aging Housing & Building Stock	7.3	X	X	X						
Coordinated Inspection Program with Fire-Rescue	7.3.1		see 4.3.1							see fire-rescue

Department/Area/Strategy	No.	Issue								Estimate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Note
			Growth (G)	Aging (A)	Diversity (D)	Technology (T)	Funding Sources - Revenue (F)	Economy (E)	Regulation (R)	Energy (N)							
Planning	8																
Balancing Planning & Plan Review	8.1	X					X	X									
Add Planning Resources (staff/shared/outourced)	8.1.1									tbd							exploratory
Engineering Review, etc.	8.2	X					X										
Add Staff Engineer	8.2.1									72,200		55,775	78,895	81,262	83,700	86,211	coord with public works
Assessing	9																
Maintaining Equitable Values	9.1	X						X	X								
Maintain Continuous Review of Values	9.1.1									operating							ongoing
Fund Reserve for Update/Revaluation	9.1.2									tbd							future consideration
Town Clerk	10																
Shared Staffing, etc.	10.1	X					X	X									
Add/Coordinate Customer Service Staffing with Tax	10.1.1																see admin services
Social Services	11																
Maximizing Community Resources	11.1	X		X			X	X									
Develop and Maintain Resource Partnerships	11.1.1									tbd,ongoing							ongoing
Capital	12																
Needs vs. Capacity	12.1	X					X	X		X							
Develop and Maintain Capital Plans	12.1.1									ongoing							ongoing
Other	13																
Compliance & Reporting	13.1	X					X		X								
Add Compliance/Safety Officer	13.1.1									48,415				40,869	56,126	57,810	3% escalator
Transit & Transportation	13.2	X	X	X			X	X		X							
Support Regional Bus Service	13.2.1									9,656	9,656	9,656	9,656	9,849	10,045	10,245	2% escalator
New Infrastructure	13.3	X				X	X	X		X							
Participate in Municipal Broadband Initiative	13.3.1									ongoing							ongoing
Apply Complete Streets Model	13.3.2									ongoing							ongoing
Continue Wastewater Planning Efforts	13.3.3									ongoing							ongoing
Total										1,209,148	136,848	376,190	556,149	719,532	868,628	940,627	

TOWN OF WINDHAM, MAINE

Annual Financial Report

For the year ended June 30, 2016

TOWN OF WINDHAM, MAINE
Annual Financial Report
Year ended June 30, 2016

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Independent Auditor's Report

Town Council
Town of Windham, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Town of Windham, Maine, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Town of Windham, Maine, as of June 30, 2016, and the respective changes in financial position, thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, infrastructure information under modified reporting, the schedule of funding progress for the retiree healthcare plan, the schedule of the Town's proportionate share of net pension liability, and the schedule of Town contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

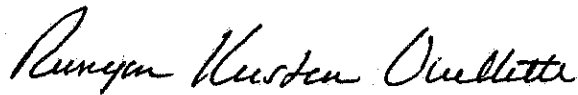
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Windham, Maine's basic financial statements. The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2016 on our consideration of the Town of Windham, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Windham, Maine's internal control over financial reporting and compliance.



December 2, 2016
South Portland, Maine

TOWN OF WINDHAM, MAINE
Management's Discussion and Analysis
June 30, 2016

As management of the Town of Windham, Maine we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2016. We encourage readers to consider the information presented in conjunction with the basic financial statements and the accompanying notes to those financial statements.

THE FINANCIAL STATEMENTS

The financial statements presented herein include all of the activities of the Town of Windham, Maine using the integrated approach prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The Government-wide Financial Statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred with regard to interfund activity, payables, and receivables as prescribed by the statement.

The Fund Financial Statements include statements for each of the two categories of activities within the Town – governmental and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Reconciliation of the Fund Financial Statements to the Government-wide Financial Statements is provided to explain the differences created by the integrated approach.

We are pleased to report that the Town has received unmodified opinions from its auditors. This means that the Town of Windham's financial statements are fairly presented in all material respects. Furthermore, there were no reported material weaknesses over internal controls.

REPORTING THE TOWN AS A WHOLE

The Statement of Net Position and the Statement of Activities

The Statement of Net Position and the Statement of Activities report information about the Town as a whole and its activities. The statements include all assets and liabilities of the Town using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. Under accrual accounting, revenues are recognized when earned and expenses are recorded when incurred, without regard for the timing of the actual receipt and disbursement of cash.

The Statement of Net Position reports the Town's net position. Net position represents assets and deferred outflows of resources less liabilities and deferred inflows of resources and is one way to measure the Town's financial health or financial position. Viewed another way, it is what is left over after assets are used to satisfy liabilities. Over time, increases and decreases in the Town's net position are an indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes in the Town's property tax base and the condition of the Town's infrastructure.

The Statement of Activities illustrates what it costs to provide public services such as administrative services, public works, police, fire and rescue, recreation and libraries, planning and code enforcement, assessing, town clerk, social services, education, debt and capital expenses. It also identifies the resources necessary to finance those services such as property taxes, other taxes and user fees, license and permit fees, intergovernmental revenue, investments and other miscellaneous revenues.

TOWN OF WINDHAM, MAINE
Management's Discussion and Analysis, Continued
June 30, 2016

REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

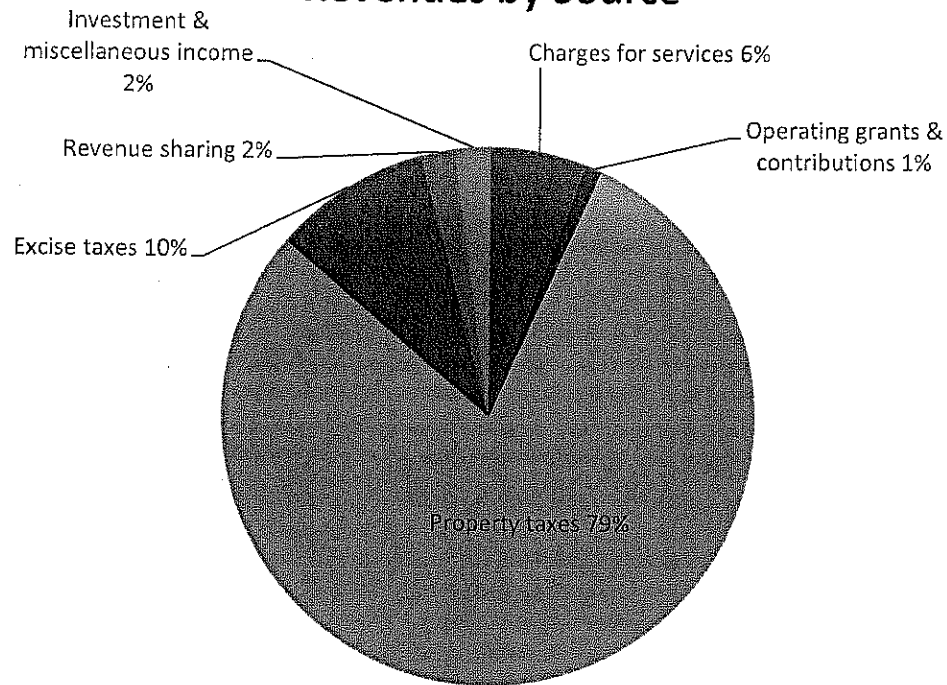
The fund financial statements provide detailed information about the most significant funds – not the Town as a whole. Some funds are required to be established by law and by bond covenants. Other funds are established to help control and manage funds for particular purposes, or to demonstrate that the Town is in compliance with legal requirements regarding the use of certain taxes, grants, or other monies. The Town's basic activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances that remain at year-end. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a short-term view (approximately one year) of the Town's most readily available assets and current liabilities, along with the resources that flow in and out during the year or shortly thereafter. These statements help to assess the Town's ability to meet its financial obligations over the next twelve months. The difference between the governmental funds financial statement and the government-wide financial statement of activities is reconciled in Statement #5.

THE TOWN AS A WHOLE

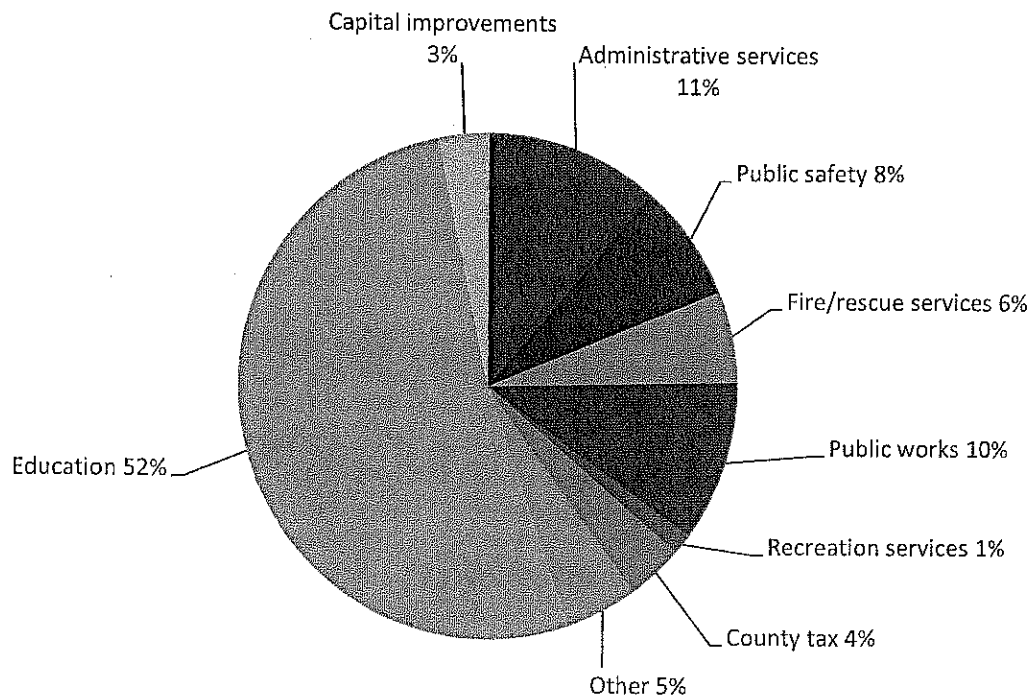
The Town is providing condensed financial information for the year 2016 and comparative information for 2015.

	2016		2015	
	Governmental Activities	Component Unit (WEDC)	Governmental Activities	Component Unit (WEDC)
Assets:				
Current and other assets	\$ 28,080,495	66,658	27,682,908	85,314
Capital assets (net)	27,169,933	409,183	25,985,254	402,073
Total assets	55,250,428	475,841	53,668,162	487,387
Deferred outflows of resources:				
Deferred charges on refunding	1,381,122	-	1,544,408	-
Related to pensions	272,714	-	216,704	-
Total deferred outflows of resources	1,653,836	-	1,761,112	-
Liabilities:				
Other liabilities	2,212,563	53,637	1,768,027	50,273
Long-term debt outstanding	22,212,667	355,500	21,973,411	355,500
Total liabilities	24,425,230	409,137	23,741,438	405,773
Deferred inflows of resources:				
Related to pensions	283,348	-	578,586	-
Total deferred inflows of resources	283,348	-	578,586	-
Net Position:				
Net investment in capital assets	24,252,621	16,803	23,622,280	16,803
Restricted	347,404	-	342,301	-
Unrestricted	7,595,661	49,901	7,144,669	64,811
Total net position	\$ 32,195,686	66,704	31,109,250	81,614

Revenues by Source



Expenditures by Type



TOWN OF WINDHAM, MAINE
Management's Discussion and Analysis, Continued
June 30, 2016

GOVERNMENTAL ACTIVITIES

The cost of all governmental activities for 2016 was \$33,994,065. Most of this amount, \$18,916,095, was paid as "pass through" assessments to the school district or county government. As shown in the statement of activities, the amount paid by taxpayers through local property taxes for all governmental activities was \$27,816,840 because some of the cost (\$2,075,447) was borne by those who directly benefited from the programs.

The Town paid for the remaining "public benefit" portion of governmental activities with \$5,188,214 in non-property taxes and other revenues, such as interest earnings, state revenue sharing, excise taxes, homestead exemption reimbursement, grants, and other miscellaneous revenues.

Statement of Activities

Total resources of \$66,189,751 were available during the year to finance governmental activities, consisting of net position of \$31,109,250 at July 1, 2015, program revenues of \$2,414,826 and general revenues of \$32,665,675.

Total governmental activities expenses were \$33,994,065. Net position increased by \$1,086,436 from a balance of \$31,109,250 to \$32,195,686, or 3.5%.

Total governmental activities expenses rose by \$1,647,357, or 5.1%; net expenses for governmental activities increased by \$1,423,128, or 4.7% from 2015 to 2016.

TOWN OF WINDHAM, MAINE
Management's Discussion and Analysis, Continued
June 30, 2016

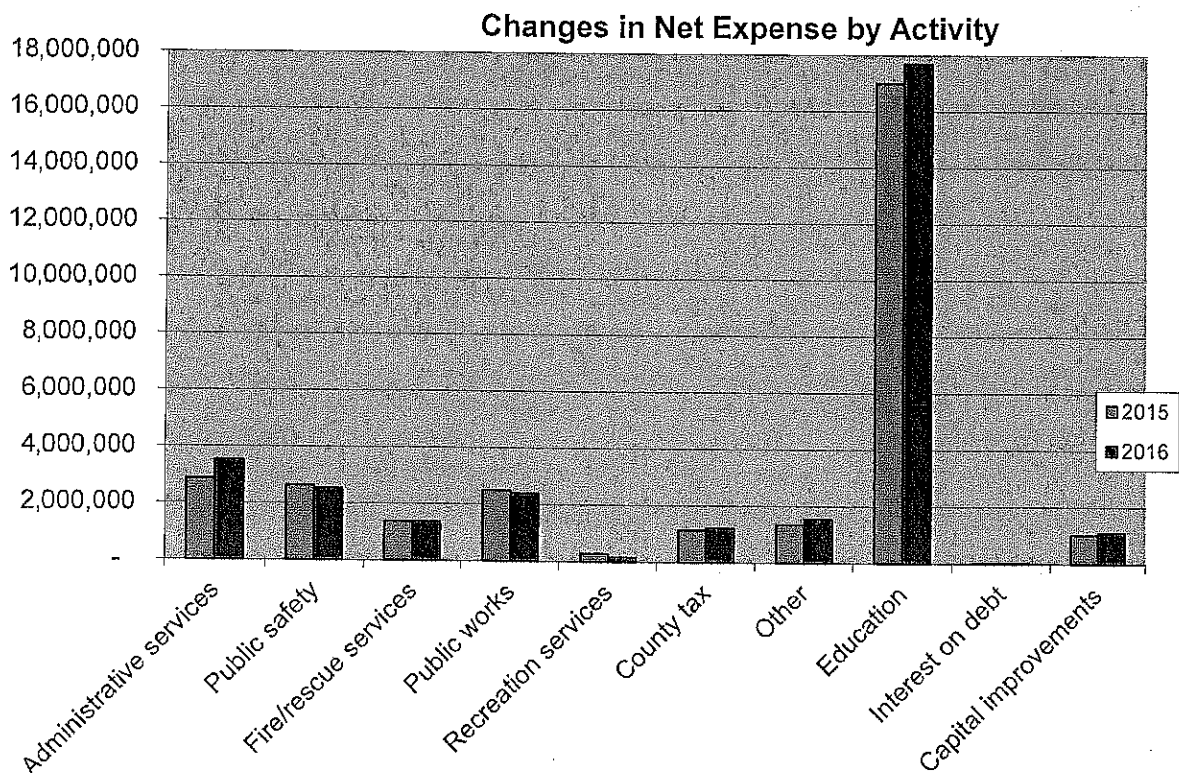
Statement of Activities

	Primary Government Governmental Activities	Component Unit (WEDC)	2016 Primary Government and Component Unit	2015 Primary Government and Component Unit
Revenues:				
Program Revenues:				
Charges for service	\$ 2,075,447	-	2,075,447	1,913,091
Operating grants and contributions	339,379	160,893	500,272	406,335
Capital grants and contributions	-	-	-	21,171
General Revenues:				
Property taxes	27,816,840	-	27,816,840	26,388,229
Excise tax	3,364,943	-	3,364,943	3,037,966
Franchise fees	118,909	-	118,909	120,084
Homestead exemption	335,175	-	335,175	331,367
Other State aid	20,671	-	20,671	21,272
State revenue sharing	721,722	-	721,722	718,983
Unrestricted investment earnings	37,596	125	37,721	28,218
Miscellaneous revenues	249,819	11,645	261,464	204,276
Total Revenues	35,080,501	172,663	35,253,164	33,190,992
Expenses:				
Program Expenses:				
Administrative services	3,833,143	-	3,833,143	3,087,794
Public safety	2,571,713	-	2,571,713	2,639,330
Fire/rescue services	1,991,889	-	1,991,889	1,996,126
Public works	3,489,967	-	3,489,967	3,540,256
Recreation services	460,283	-	460,283	513,786
County tax	1,216,178	-	1,216,178	1,132,911
Other	1,604,999	187,573	1,792,572	1,573,770
Education	17,699,917	-	17,699,917	16,993,174
Interest on debt service	26,678	-	26,678	22,252
Capital maintenance expenses	1,099,298	-	1,099,298	1,020,200
Total Expenses	33,994,065	187,573	34,181,638	32,519,599
Net position – beginning	31,109,250	81,614	31,190,864	30,519,471
Change in net position	1,086,436	(14,910)	1,071,526	671,393
Net position – ending	\$ 32,195,686	66,704	32,262,390	31,190,864

The Town's governmental activities include administrative services (including insurance, employee benefits, and other organization-wide expenses), public works, police, fire and rescue, recreation and libraries, planning and code enforcement, assessing, town clerk, social services, education, debt, and capital expenses. Each program's net cost (total cost less revenues generated by the activities) is presented as follows for 2016.

TOWN OF WINDHAM, MAINE
Management's Discussion and Analysis, Continued
June 30, 2016

	2016 Expense	2016 Program Revenue	2016 Net Expense	2015 Net Expense
Governmental activities:				
Administrative services	\$ 3,833,143	305,689	3,527,454	2,861,747
Public safety	2,571,713	36,296	2,535,417	2,634,650
Fire/rescue services	1,991,889	610,765	1,381,124	1,377,917
Public works	3,489,967	1,103,852	2,386,115	2,487,389
Recreation services	460,283	290,741	169,542	285,811
County tax	1,216,178	-	1,216,178	1,132,911
Other	1,604,999	67,483	1,537,516	1,340,060
Education	17,699,917	-	17,699,917	16,993,174
Interest on debt service	26,678	-	26,678	22,252
Capital maintenance expenses	1,099,298	-	1,099,298	1,020,200
Total governmental activities	\$ 33,994,065	2,414,826	31,579,239	30,156,111



Net expense represents that portion of governmental activities expenses that was offset by other general revenues or supported by local property taxes. No attempt has been made to apportion general revenues to the various governmental activities as a means of determining the relative degree to which they are supported by local property taxes.

TOWN OF WINDHAM, MAINE
Management's Discussion and Analysis, Continued
June 30, 2016

DEBT ADMINISTRATION

To take advantage of historically low interest rates, the Town advance refunded its callable bonds in November 2011. The original bonds were issued in 2003 to finance the construction of the high school and to make road improvements. The refunding/refinancing resulted in interest savings of nearly \$860,000. Since the State of Maine subsidizes most of this debt, much of the savings accrued to the State (\$626,000). Still, Regional School Unit #14 enjoyed \$166,800 in savings, and the Town realized \$66,500 in reduced interest costs. Debt decreased by \$458,658 in fiscal year 2016, despite the issuance of \$1.668 million in new bonds; changes are illustrated below.

Statement of Governmental Activities Debt

Debt payable at June 30, 2015	\$ 19,997,739
New capital leases	339,461
Capital lease reductions	(500,613)
Premium reduction on refunded bonds	(180,506)
New general obligation bonds	1,668,000
Payment of general obligation debt	(1,785,000)
<u>Debt payable at June 30, 2016</u>	<u>\$19,539,081</u>

THE TOWN'S FUNDS

The following is an analysis of account balances in the Town's general fund for 2016. Comparative information is presented for fiscal years 2015 and 2014.

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Revenues by source:			
Taxes	\$ 30,764,107	28,962,956	28,135,599
Licenses and permits	370,173	322,991	302,619
Intergovernmental	1,332,429	1,327,957	1,378,601
Charges for service	580,893	487,278	491,885
Interest earned	152,063	138,187	134,985
Other	910,053	891,440	765,241
	<u>\$ 34,109,718</u>	<u>32,130,809</u>	<u>31,208,930</u>
	<u>2016</u>	<u>2015</u>	<u>2014</u>
Expenditures by function:			
Administrative services	\$ 3,278,432	3,082,099	2,839,069
Public safety	2,324,180	2,452,906	2,243,350
Fire/rescue services	1,764,163	1,818,824	1,580,340
Public works	2,879,284	2,907,957	3,069,171
Recreation services	269,370	243,818	236,413
County tax	1,216,178	1,132,911	1,103,620
Other	1,597,436	1,401,299	1,241,448
Education	17,699,917	16,993,174	16,756,826
Debt service	200,625	205,125	210,375
Capital outlay	2,726,633	2,287,163	2,415,527
	<u>\$ 33,956,218</u>	<u>32,525,276</u>	<u>31,696,139</u>

TOWN OF WINDHAM, MAINE
Management's Discussion and Analysis, Continued
June 30, 2016

CAPITAL ASSETS

The capital assets of the Town are those assets used in the performance of the Town's functions, including infrastructure assets. At June 30, 2016, net capital assets of governmental activities totaled \$27,169,933 an increase of \$1,184,679 from the year ending June 30, 2015. A detailed breakdown of the activity by asset type is shown below.

	Balance 6/30/2015	Increases	Decreases	Balance 6/30/16
Governmental assets				
Land, buildings and improvements	\$ 7,548,739	94,758	-	7,643,497
Infrastructure	19,440,286	217,321	-	19,657,607
Vehicles	4,657,013	383,968	(47,993)	4,992,988
Equipment	4,212,407	184,191	(377,105)	4,019,493
Construction in progress	-	1,176,969	-	1,176,969
Total capital assets	35,858,445	2,057,207	(425,098)	37,490,554
Accumulated depreciation	(9,873,191)	(833,508)	386,078	(10,320,621)
Governmental assets, net	\$ 25,985,254	1,223,699	(39,020)	27,169,933

Use of Modified Approach for Certain Infrastructure Assets

The Town has elected to use the "modified approach" as defined by GASB 34 for infrastructure reporting for roads and drainage structures. Under GASB 34, eligible infrastructure capital assets are not required to be depreciated under the following conditions:

- The Town manages the eligible infrastructure capital assets using an asset management system which provides for (1) an up-to-date inventory, (2) condition assessments and summary according to a measurement scale, and (3) an estimate of the annual amount required to maintain and preserve the infrastructure at the established condition assessment level.
- The Town documents that the eligible infrastructure capital assets are being preserved approximately at or above the established and disclosed condition assessment level.

The Town's roads and streets are constantly deteriorating due to the effects of (1) traffic using the roads and streets, (2) ultraviolet solar radiation drying out and breaking down the top layer of pavement, (3) pavement cuts, damage, and trenching operations resulting from utility construction, repairs, and/or development, and (4) water damage from precipitation and drainage runoff. The Town is continuously taking actions to arrest the deterioration through short-term maintenance activities such as patching, sweeping, and repair.

The Town expended \$897,364 on road improvements for the fiscal year ended June 30, 2016. The most recent pavement condition rating survey, conducted in the fall of 2016, showed the average rating for Town roads to be 4.05 on a scale of 0 to 5. This is slightly lower than the previous assessment in 2013 (4.15), both in the "very good" range. This compares to an average rating of 3.21, the lower limit of the "good" range, when the Town's first pavement condition rating survey done in 2001.

The pavement condition rating survey report estimates the cost of treatments required to improve and maintain the Town's roads and streets at an average PCR score of 3.21 (see Required Supplemental Information). Through fiscal year 2026-2027, the estimated cost for town roads is \$10,507,998, or about \$1,050,000 per year. Including those portions of state highways for which the Town is responsible for maintenance would add \$6,677,779, or about \$668,000 per year, slightly lower than in 2013 because of work done by the state even though costs may have increased. These estimates, however, are based on unit pricing that is often higher than the Town's cost for materials or paving services. Actual figures also will depend on the extent of work done at the time.

TOWN OF WINDHAM, MAINE
Management's Discussion and Analysis, Continued
June 30, 2016

Any increases in the cost of asphalt will put pressure on the Town's estimates, leading to the need for increases in paving expenditures to maintain quality. From 2001 to 2010, the Town appropriated \$500,000 annually for road improvement activities. This was reduced to \$394,550 in 2011 but increased to \$542,500 in 2012, \$650,000 for 2013, \$750,000 for 2014 and 2015, and \$1,080,000 for 2016. The 2016 figure included a portion of the Anglers Road intersection improvement project, in addition to maintenance paving. For 2017, the Town has budgeted \$850,000, continuing to close the gap. It should be noted that this amount relates mainly to the maintenance of current pavement infrastructure and does not contemplate more extensive improvements as might be required in the future for storm water management, improved safety, added capacity, or additional amenities such as sidewalks.

During 2007, the Town conducted its first condition assessment of its storm water drainage system, and has conducted assessments annually since. The storm water drainage system consists of drainage structures, pipes, and pipe openings. Stormwater drainage structures include catch basins, leaching catch basins, manholes, and dry wells. Pipes and pipe openings are identified as drain inlets, drain outlets, and pipe outfalls. Elements of the storm water drainage system were rated for structural and hydraulic condition according to the following criteria:

Good

Items examined and found to be "like new" or without apparent defects, is functioning well and reliably per design intent, and without flow restrictions; does not requiring attention, correction, or repair.

Fair

Items examined and found to have apparent defects or slight flow restrictions, are minimally functioning and/or may be at or near its useful life; near term replacement or rehabilitation may be necessary, however does not require immediate corrective action.

Poor/Needs Repair/Cleaning

Items examined and found to have a deficiency or deficiencies which affect performance, potential for failure exists, or has ceased to function as designed; requires immediate service, repair, or replacement.

Blocked

Items examined and found to have flow obstructions that require immediate service, rehabilitation, or replacement.

In 2013, the Town assessed the condition of its 831 storm water structures. The Town's database and reports previously included 18 private structures that the Town does not assess or maintain. All (100%) of the structures were in good (93.6%) or fair (6.4%) condition, compared to 99.9% of structures in 2007. No structures were reported in poor condition or in need of immediate repair. The Town conducts inspection and cleaning of drainage structures annually in the fall and expects to continue its program of maintenance, and regular cleaning along with inspection and condition assessment required for compliance with both GASB 34 and NPDES Phase II stormwater management rules.

BUDGETS AND BUDGETARY ACCOUNTING

The 2016-2017 general fund budget decreased by \$445,809, or about 2.6% from the previous year. This change was the result of a reduction in the capital budget which, in 2015-2016, included \$1,668,000 for the replacement of the aging and inadequate South Windham fire station, and increases in the operating budget relating to overall cost increases and new initiatives to accomplish goals in the town's strategic plan. There were no supplemental appropriations during the fiscal year.

TOWN OF WINDHAM, MAINE
Management's Discussion and Analysis, Continued
June 30, 2016

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The annual budget seeks the efficient, effective, and economical use of the Town's resources as well as establishing direction for the accomplishment of policy priorities and objectives. The budget, through its adoption by the Town Council and Town meeting, establishes the direction of the Town, allocates its resources, and establishes its priorities.

The largest source of non-property tax revenues is excise taxes, comprising over 40% of non-property tax revenue. For the last five years, the Town has enjoyed steady growth in excise tax collections, due to increases in car and truck sales as folks replace aging vehicles. Excise tax collections for 2016 rose 10.8% over 2015. For fiscal 2017, revenues are estimated conservatively at \$3.275 million, slightly less than actual collections this year.

State revenue sharing, another significant source of revenues, exceeded the budget by \$58,379 in 2016. Due to the high degree of uncertainty about the future of revenue sharing, the Town has gradually phased out its reliance on this revenue source. That explains why revenues were so much higher than the estimate. Town officials are very concerned that revenue sharing may be eventually eliminated, shifting costs to taxpayers through increased taxes or reductions in services. *In the fiscal 2017 budget, the Town has completely removed revenue sharing from the budget.* Any funds received will be available to reduce the tax levy, or meet some of the Town's growing capital needs.

Budget Overview

The Council adopted a novel approach to the budget last year. Rather than initially focusing on the numbers, they began by asking what level of service does the Town wish to provide. Once that level of service was agreed upon, the discussion moved to what it would take to fund it. This service-oriented approach continues into 2017.

The Town budget for fiscal 2017 is \$16,802,027, a decrease of \$445,809, or 2.6% from 2016, which included funding to replace the outdated South Windham fire station. The following account for other significant changes in the 2016-2017 budget:

- ✓ Added two paramedic positions to improve service and response capacity.
- ✓ Added a staff engineer's position in the Planning department to assist with plan review, inspections, and other projects.
- ✓ Restored the circulation supervisor at the library.
- ✓ Funded a twenty-seventh police officer for the second half of the year.
- ✓ Added a full-time storm water compliance officer, to be shared equally with the Town of Gorham.
- ✓ Added a second appraiser's position in the Assessing department to address capacity issues and to assist with value updates or revaluations.
- ✓ Estimated municipal revenue sharing is reduced to \$0 this year (see more discussion above).
- ✓ Fund balance of \$763,927 is included as a revenue source, earmarked as follows:
\$300,000 to offset the two contingency funds, \$163,927 for the South Windham fire station project, \$100,000 to offset the contribution to the capital equipment replacement fund, \$100,000 for road improvements, and \$100,000 towards space reconfiguration at the public library.

All but two of the added positions were identified as needs in the Town's strategic plan, which was adopted in October, 2015. The added capacity will increase productivity and allow for more timely response to the growing needs of the community.

Budget Variances

See footnote B on page 33 of the footnotes for an explanation of the unfavorable variance in Administrative Services.

TOWN OF WINDHAM, MAINE
Management's Discussion and Analysis, Continued
June 30, 2016

Revenues/Fund Balance

Unassigned fund balance has grown each year since FY'09. At June 30, 2016, it stands at nearly \$6.9 million. This is an increase of \$407,456 over last year, or roughly 6%. Bond rating agencies consider a growing unassigned fund balance to be a positive sign, speaking to the credit strength of a municipality.

The Town seeks to maximize use of non-property tax revenues in its budgeting, although it remains conservative in its approach. This is done to maintain an appropriate "safety margin," guarding against revenues failing to meet estimates. This is a contributing factor to the increasing level of fund balance.

The Town has a fund balance policy stating that it maintains an *unrestricted* fund balance at 16.67% of the ensuing year's budget. As of June 30, 2016, unrestricted fund balance as a percentage of budget stands at 23.4%, considerably exceeding the target.

Increasing Demands

Similar to many growing communities, Windham has sought to balance the need to provide services in response to growth while maintaining a reasonable level of local property taxation. Based on a recent space needs analysis and pavement condition rating survey, capital investment is likely to increase in the future. The Town uses capital lease purchase agreements as a means to replace major equipment with a relatively small impact on cash flows and the tax rate. The Town likely will be faced with significant infrastructure costs in the coming years, again the result of continued growth and efforts to achieve goals expressed in its various adopted plans, especially the 21st Century Downtown plan and the updated Comprehensive Master Plan, expected to be adopted in early 2017.

The Future

The Town maintains its strong financial position as the practice of conservative budgeting continues to pay dividends. Department managers do a fine job managing their budgets.

As noted above, unrestricted fund balance as a percentage of the FY 2017 budget is 23.4%. Viewed another way, the Town has nearly three months of funds available in the event of a liquidity crunch. Town policy recommends a target of 16.67%, equaling two months of expenses. We fully expect to maintain this strong financial position into the future.

Performance measurement and management continue to play an increasing role. Many of the departments' budget narratives include performance indicators to illustrate how they are delivering on their mission.

In order to maintain its fiscal health, it will be necessary to evaluate the sustainability of any expansion in programs and services relative to the ability to generate revenue other than taxes and keep local property taxes from rising beyond Windham's typically lower rates than many surrounding full-service communities.

In order to achieve stability in its local property tax rates and sustainability in its programs and services, the Town is working diligently to implement its comprehensive master plan and develop associated multi-year strategic and financial plans under the policy guidance and direction of the Town Council, with appropriate and substantial input and involvement from citizens and other stakeholders. This becomes particularly important when considering future tax base growth potential, the cost of providing services to this growth, and providing infrastructure to enable and support growth in designated areas and not others. The Town will have to decide whether it can continue to comply with the statute governing increases in the property tax levy and still provide the level of services it desires. This law, enacted by the Maine Legislature in early 2005, contains provisions for voter approval of expenditures or increases in property tax levies over a certain amount.

TOWN OF WINDHAM, MAINE
Management's Discussion and Analysis, Continued
June 30, 2016

Summary

Fiscal year 2016-2017 will reflect a tax rate of \$15.70 per thousand dollars of assessed value. For every tax dollar raised, 33 cents goes to the Town to support municipal services, 63 cents to the school district for public education, and 4 cents to county government. The overall rate increased 3.6% over 2016.

The Town continues to reduce its debt obligations, despite adding debt of \$1,668,000 for the South Windham fire station project. Overall debt decreased nearly \$459,000 in 2016. As a measure of debt burden, bond-rating agencies prefer to see per capita debt of \$2,000 or less. Windham's per capita debt of \$1,060 is considerably below this benchmark. Another debt measure is debt service as a percentage of total expenditures. Rating agencies desire a range of 8-10%. Windham's ratio is *less than 1%*, well below the acceptable range.

Windham has significant capacity to take on additional debt based on the measures above. Windham voters approved a \$1.668 million bond in June 2015 to purchase and renovate a building to serve as the South Windham fire station. In November 2015, Windham voters defeated a proposal for a \$7.7 million bond issue for a new Public Works/School District transportation maintenance facility.

Windham has a long-term bond rating of AA from Standard & Poor's rating services. In S&P's words, "The stable outlook reflects our opinion of Windham's strong local economy and participation in the Portland MSA (Metropolitan Statistical Area), which we believe lends stability to the town's tax base. As a result, we believe Windham will maintain its strong budgetary performance and very strong budgetary flexibility."

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report intends to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the Town's finances and to demonstrate its accountability for the funds entrusted to it. If you have any questions about this report or need any financial information, please do not hesitate to contact the Office of the Finance Director, 8 School Road, Windham, Maine, 04062, telephone 207-892-1907.

BASIC FINANCIAL STATEMENTS

TOWN OF WINDHAM, MAINE
Statement of Net Position
June 30, 2016

	Primary Government Governmental Activities	Component Unit WEDC
ASSETS		
Cash and cash equivalents	\$ 4,686,239	65,158
Investments	5,952,343	-
Receivables:		
Accounts, net of allowance of \$27,662	873,933	1,500
Taxes receivable - current year	806,488	-
Taxes receivable - prior years	309,389	-
Tax liens	746,351	-
Notes receivable	392,380	-
Inventory	13,372	-
Receivable - RSU #14 debt service payments	14,300,000	-
Capital assets, not being depreciated	21,383,591	409,183
Capital assets, being depreciated	5,786,342	-
Total assets	55,250,428	475,841
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on refunding	1,381,122	-
Deferred outflows of resources related to pensions	272,714	-
Total deferred outflows of resources	1,653,836	-
LIABILITIES		
Accounts payable and other current liabilities	1,699,721	16,757
Accrued wages	328,085	-
Accrued interest	121,342	36,880
Taxes paid in advance	63,415	-
Noncurrent liabilities:		
Due within one year	2,397,777	-
Due in more than one year	19,814,890	355,500
Total liabilities	24,425,230	409,137
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources related to pensions	283,348	-
Total deferred inflows of resources	283,348	-
NET POSITION		
Net investment in capital assets	24,252,621	16,803
Restricted:		
Special revenue programs and grants	305,530	-
Nonexpendable trust principal	41,874	-
Unrestricted	7,595,661	49,901
Total net position	\$ 32,195,686	66,704

See accompanying notes to basic financial statements.

TOWN OF WINDHAM, MAINE
Statement of Activities
For the year ended June 30, 2016

		Program Revenues			Net (expense) revenue and changes in net position	
Functions/programs	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government Governmental activities	Component Unit WEDC
Primary government:						
Governmental activities:						
Administrative services	\$ 3,833,143	262,109	43,580	-	(3,527,454)	-
Public safety	2,571,713	4,918	31,378	-	(2,535,417)	-
Fire/rescue services	1,991,889	610,765	-	-	(1,381,124)	-
Public works	3,489,967	852,976	250,876	-	(2,386,115)	-
Recreation services	460,283	281,181	9,560	-	(169,542)	-
Education	17,699,917	-	-	-	(17,699,917)	-
County tax	1,216,178	-	-	-	(1,216,178)	-
Other	1,604,999	63,498	3,985	-	(1,537,516)	-
Interest on debt service	26,678	-	-	-	(26,678)	-
Capital maintenance expenses	1,099,298	-	-	-	(1,099,298)	-
Total governmental activities	33,994,065	2,075,447	339,379	-	(31,579,239)	-
Total primary government	\$ 33,994,065	2,075,447	339,379	-	(31,579,239)	-
Component unit:						
WEDC	\$ 187,573	-	160,893	-	-	(26,680)

General revenues:

Property taxes, levied for general purposes	\$ 27,816,840	-
Excise taxes	3,364,943	-
Supplemental taxes and lien fees	56,278	-
Motor vehicle registration fees	53,000	-
Franchise fees	118,909	-
Grants and contributions not restricted to specific programs:		
Homestead exemption	335,175	-
Other State aid	20,671	-
State Revenue Sharing	721,722	-
Unrestricted investment earnings	37,596	125
Miscellaneous	179,561	11,645
Loss on disposal	(39,020)	-
Total general revenues and loss on disposal	32,665,675	11,770
Change in net position	1,086,436	(14,910)
Net position - beginning	31,109,250	81,614
Net position - ending	\$ 32,195,686	66,704

See accompanying notes to basic financial statements.

TOWN OF WINDHAM, MAINE
Balance Sheet
Governmental Funds
June 30, 2016

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 4,686,239	-	4,686,239
Investments	4,015,495	1,936,848	5,952,343
Receivables:			
Accounts, net of allowance of \$27,662	819,817	54,116	873,933
Taxes receivable - current year	806,488	-	806,488
Taxes receivable - prior years	309,389	-	309,389
Tax liens	746,351	-	746,351
Notes receivable	392,380	-	392,380
Interfund loans receivable	560,683	400,479	961,162
Inventory	13,372	-	13,372
Receivable - RSU #14 debt service payments	14,300,000	-	14,300,000
Total assets	\$ 26,650,214	2,391,443	29,041,657
LIABILITIES			
Accounts payable	789,350	27,553	816,903
Accrued wages	328,085	-	328,085
Interfund loans payable	-	961,160	961,160
Taxes paid in advance	63,415	-	63,415
Unearned income - impact fees	188,978	-	188,978
Inspection deposits and miscellaneous liabilities	693,842	-	693,842
Total liabilities	2,063,670	988,713	3,052,383
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	1,472,000	-	1,472,000
Unavailable revenue - RSU #14 debt service payments	14,300,000	-	14,300,000
Total deferred inflows of resources	15,772,000	-	15,772,000
FUND BALANCES			
Nonspendable	405,752	41,874	447,626
Restricted	25,000	1,083,040	1,108,040
Committed	-	302,837	302,837
Assigned	1,493,558	-	1,493,558
Unassigned	6,890,234	(25,021)	6,865,213
Total fund balances	8,814,544	1,402,730	10,217,274
Total liabilities, deferred inflows of resources, and fund balances	\$ 26,650,214	2,391,443	
Amounts reported for governmental activities in the statement of net position are different because:			
The deferred charge on the refunding bond in governmental activities is not reported in the funds.			1,381,122
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			27,169,933
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:			
Unavailable revenue - property taxes			1,472,000
Unavailable revenue - RSU #14 debt service payments			14,300,000
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds:			
Accrued compensated absences			(719,396)
Accrued interest			(121,342)
Other postemployment benefits liability			(709,426)
Net pension liability, including related deferred outflows and inflows of resources			(1,255,398)
Capital leases			(876,822)
Premium on refunding bonds			(1,519,259)
Bonds payable			(17,143,000)
Net position of governmental activities		\$	32,195,686

See accompanying notes to basic financial statements.

TOWN OF WINDHAM, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2016

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 30,764,107	445,487	31,209,594
Licenses and permits	370,173	-	370,173
Intergovernmental	1,332,429	84,518	1,416,947
Charges for services	580,893	558,182	1,139,075
Interest earned	152,063	816	152,879
Other	910,053	6,800	916,853
Total revenues	34,109,718	1,095,803	35,205,521
Expenditures:			
Current:			
Administrative services	3,278,432	109,425	3,387,857
Public safety	2,324,180	22,004	2,346,184
Fire/rescue services	1,764,163	-	1,764,163
Public works	2,879,284	351,756	3,231,040
Recreation services	269,370	175,770	445,140
Education	17,699,917	-	17,699,917
County tax	1,216,178	-	1,216,178
Other	1,597,436	-	1,597,436
Debt service	200,625	-	200,625
Capital outlay	2,726,633	930,485	3,657,118
Total expenditures	33,956,218	1,589,440	35,545,658
Excess (deficiency) of revenues over (under) expenditures	153,500	(493,637)	(340,137)
Other financing sources (uses):			
Capital lease proceeds	339,461	-	339,461
Bond proceeds	-	1,668,000	1,668,000
Transfers - in	331,110	2,390	333,500
Transfers - out	-	(333,500)	(333,500)
Total other financing sources (uses)	670,571	1,336,890	2,007,461
Net change in fund balances	824,071	843,253	1,667,324
Fund balances, beginning of year	7,990,473	559,477	8,549,950
Fund balances, end of year	\$ 8,814,544	1,402,730	10,217,274

See accompanying notes to basic financial statements.

TOWN OF WINDHAM, MAINE
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the year ended June 30, 2016

Net change in fund balances - total governmental funds (from Statement 4)	\$ 1,667,324
Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets estimated useful lives as depreciation expense. This is the amount by which capital outlay (\$2,057,207) exceeded depreciation expense (\$833,508) and net book value of disposed assets (\$39,020).	1,184,679
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(86,000)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This is the decrease in accrued interest (\$6,727) and accrued compensated absences (\$4,508) and the increase in other postemployment benefits liability (\$85,027).	(73,792)
Capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which lease repayments (\$500,613) exceeded proceeds (\$339,461).	161,152
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which bond repayments (\$1,785,000) exceeded bond proceeds (\$1,668,000).	117,000
The Town is amortizing the deferred charge on refunding and the issuance premium over the life of the refunding bond. This is the amount by which the amortization of the premium (\$180,506) exceeded the amortization of the deferred charge on refunding (\$163,286).	17,220
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. This is the increase in the net pension liability with the related changes in deferred inflows and outflows of resources.	(266,147)
The Town has bonds that were originally issued for School purposes. These amounts will be funded by Regional School Unit #14 when the debt service payments are due. The Town has recorded a long-term receivable for the amount that will be paid by the School Unit for these bonds. The amount of the receivable at year end was \$14,300,000 with principal amounts paid off during the year totaling \$1,635,000.	(1,635,000)
Change in net position of governmental activities (see Statement 2)	\$ 1,086,436

See accompanying notes to basic financial statements.

TOWN OF WINDHAM, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
General Fund
For the year ended June 30, 2016

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 30,076,764	30,076,764	30,764,107	687,343
Licenses and permits	324,568	324,568	370,173	45,605
Intergovernmental	1,297,703	1,297,703	1,332,429	34,726
Charges for services	539,000	539,000	580,893	41,893
Interest earned	120,000	120,000	152,063	32,063
Other	848,766	848,766	910,053	61,287
Total revenues	33,206,801	33,206,801	34,109,718	902,917
Expenditures:				
Current:				
Administrative services	3,238,235	3,240,434	3,278,432	(37,998)
Public safety	2,439,738	2,439,738	2,324,180	115,558
Fire/rescue services	1,817,683	1,817,683	1,764,163	53,520
Public works	3,074,929	3,142,229	2,879,284	262,945
Recreation services	281,071	281,071	269,370	11,701
Education	17,699,917	17,699,917	17,699,917	-
County tax	1,216,178	1,216,178	1,216,178	-
Other	1,687,928	1,779,771	1,597,436	182,335
Debt service	200,625	200,625	200,625	-
Capital outlay	2,355,650	2,690,650	2,387,172	303,478
Total expenditures	34,011,954	34,508,296	33,616,757	891,539
Excess (deficiency) of revenues over (under) expenditures	(805,153)	(1,301,495)	492,961	1,794,456
Other financing sources:				
Use of assigned fund balance	480,000	976,342	-	(976,342)
Transfers from other funds	325,153	325,153	331,110	5,957
Total other financing sources	805,153	1,301,495	331,110	(970,385)
Net change in fund balance	-	-	824,071	824,071
Fund balance, beginning of year			7,990,473	
Fund balance, end of year	\$		8,814,544	

See accompanying notes to basic financial statements.

TOWN OF WINDHAM, MAINE
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2016

		Private-purpose Trust Fund (Scholarships)
ASSETS		
Investments	\$	67,185
Total assets		67,185
LIABILITIES		
Due to Town		2
Total liabilities		2
NET POSITION		
Restricted	\$	67,183

See accompanying notes to basic financial statements.

TOWN OF WINDHAM, MAINE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2016

	Private-purpose Trust Fund (Scholarships)
Additions:	
Investment income	\$ 395
Donation	1,532
Total additions	1,927
Deductions:	
Scholarships awarded	1,000
Total deductions	1,000
Change in net position	927
Net position, beginning of year	66,256
Net position, end of year	\$ 67,183

See accompanying notes to basic financial statements.

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Windham, Maine was incorporated in 1762 and operates under a Council-Manager form of Government, adopted by charter in 1975.

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit was made by applying the criteria set forth by accounting principles generally accepted in the United States of America. The criterion used defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there is one component unit that should be included as part of this reporting entity.

Discretely Presented Component Unit - The Windham Economic Development Corporation was established to promote economic development in the Town. Its major funding source is the Town of Windham and the majority of its board members are appointed by the Windham Town Council.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions, and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The Town reports the following major governmental funds:

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Additionally, the Town reports the following fund type:

Fiduciary funds account for assets held by the Town in a trustee capacity or as an agent on behalf of others. The Town's fiduciary funds include the following fund type:

Private-purpose trust funds are used to account for assets that the Town holds and uses for scholarships.

D. Cash and Investments

Cash and cash equivalents are considered to be cash on hand, demand deposits and time deposits. Investments are stated at fair value.

E. Interfund Loans Receivable/Payable

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund loans or as interfund advances (i.e. the noncurrent portion of interfund loans). Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

F. Inventories

Inventories are valued at the lower of cost (first-in, first-out basis) or market. Inventory consists of fuel.

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than the following thresholds and an estimated useful life in excess of one year:

Land and land improvements	\$ 25,000
Buildings	25,000
Equipment and vehicles	5,000
Infrastructure	100,000

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The Town has elected to use the Modified Approach for reporting certain infrastructure assets.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the assets' estimated useful lives ranging from 3 to 40 years.

The Town elected to use the Modified Approach as defined by GASB Statement No. 34 for roads, storm drainage, catch basins, and manholes. The Town performed a physical assessment for all major infrastructure conditions in 2013. This condition assessment is performed every 3 years.

The Town commissioned a triennial physical condition assessment of the streets and roads in 2013. These streets, primarily pavement, were defined as all physical features associated with the operation of motorized vehicles that exist within the limits of right of way. This condition assessment will be performed every 3 years. Each street was assigned a physical condition based on several potential defects. A pavement condition rating (PCR), a nationally recognized rating, was assigned to each street and expressed in a continuous scale from 0 to 5, where 0 is impassable and 5 is perfect. The following conditions were defined: very good condition was assigned to those segments with a rating between 3.61 – 5.00, good condition was assigned to those segments with a rating between 3.21 – 3.60, Fair - good condition was assigned to those segments with a rating between 2.81 – 3.20, fair condition was assigned to those segments with a rating between 2.41 – 2.80, poor - fair condition was assigned to those segments with a rating between 2.01 – 2.40, poor condition was assigned to those segments with a rating between 1.61 – 2.00, and very poor condition was assigned to those segments with a rating between 0.00 – 1.60. The Town's policy relative to maintaining the street assets is to achieve a minimum rating of 2.81 for all street segments. This acceptable rating allows minor cracking and raveling of the pavement along with minor roughness that could be noticeable to drivers traveling at the posted speeds.

In accordance with GASB Statement No. 34, the Town utilized the Public Works Department to inventory and perform a condition assessment on all other infrastructure assets in 2013. Other infrastructure assets consist of catch basins, manholes and storm drainage. Per the rating system noted above, each infrastructure asset was assigned a condition assessment based on a visual inspection conducted on each asset.

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

For all other capital assets: buildings, vehicles, and equipment, the Town elects to use the Depreciation Approach as defined by Statement No. 34 for reporting.

This original and updated process determined the original cost, which is defined as the actual cost to acquire new property in accordance with market prices at the time of first construction/acquisition. Original costs were developed in one of three ways: 1) historical records; 2) standard unit costs appropriate for the construction/acquisition date; or 3) present cost indexed by a reciprocal factor of the price increase from the construction/acquisition date to the current date. The accumulated depreciation, defined as the total depreciation from the date of construction/acquisition to the current date on a straight line, unrecovered cost method was computed using industry accepted life expectancies for each capital asset. The book value was then computed by deducting the accumulated depreciation from the original cost.

H. Compensated Absences

Under terms of personnel policies and union contracts, vacation and sick leave are granted in varying amounts according to length of service and is accrued ratably over the year. Sick time is not paid unless an employee is ill, or retires in good standing. Accrued vacation and sick leave are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignation or retirement.

I. Long-term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts, if material to basic financial statements, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

J. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts (PLD Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

K. Deferred Inflows and Outflows of Resources – Government-wide

In addition to assets and liabilities, the statement of net position will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. These separate financial statement elements, deferred outflows of resources and deferred inflows of resources, represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) or inflow of resources (revenue) until that time. The governmental activities have deferred outflows and inflows that relate to the net pension liability, which include the Town's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension liability in the subsequent year. They include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between Town contributions and proportionate share of contributions, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. They include the net difference between projected and actual earnings on pension plan investments, which is deferred and amortized over a five-year period. Deferred outflows of resources also include deferred charges on refunding, which results from the difference in the carrying value of refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

L. Deferred Inflows of Resources – Governmental Funds

In addition to liabilities, the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of items, which arise under a modified accrual basis of accounting that qualifies for reporting in this category. They are unavailable revenue from property taxes and unavailable revenue from Regional School Unit #14 debt service payments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

M. Fund Balance

Governmental Fund fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which those funds can be spent. The five classifications of fund balance for the Governmental Funds are as follows:

- *Nonspendable* – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.
- *Restricted* – resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – resources which are subject to limitations the government imposes on itself at its highest level of decision making authority, and that remain binding unless removed in the same manner.
- *Assigned* – resources that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

- *Unassigned* – resources which have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations, is used during the year by the Town. All encumbrances lapse at year end except those authorized to be carried forward. These amounts are reported as assigned fund balance. Additionally, the Town Council has the authority to assign amounts for specific purposes. The voters at the Town budget meeting have the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments.

Although not a formal policy, when both restricted and unrestricted resources are available for use, it is the Town's intent to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the Town's intent to use committed or assigned resources first, and then unassigned resources as they are needed.

N. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly chargeable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

O. Use of Estimates

Preparation of the Town's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Budgets are formally adopted for the General Fund each year through the passage of a Town warrant, and are prepared on a basis consistent with accounting principles generally accepted in the United States of America as noted below. The Town's other funds do not have legally adopted budgets but have adopted budgets through formal authorizations by the Town Council and through grant agreements. In the General Fund, the level of control (level at which expenditures may not exceed budget) is the Department. Once adopted, the budget can only be amended by the Town Council, and then only to the extent that excess revenues over estimated amounts can be used to increase appropriation accounts.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

DEPOSITS AND INVESTMENTS, CONTINUED

The Town's custodian agrees to provide safekeeping services and to hold the securities (in book entry) pledged by a financial institution in a custodial account established for the benefit of the Town of Windham as a secured party. This account shall be kept separate and apart from the general assets of the custodian, and will not, under any circumstances, be commingled with or become part of, the backing for any other deposit or liability of the Town.

As of June 30, 2016, the Town reported deposits of \$4,686,239 with a bank balance of \$4,994,342. None of the Town's bank balances were exposed to custodial credit risk as they were covered by the F.D.I.C. or by additional insurance purchased on behalf of the Town by the respective banking institutions. The Town's component unit, WEDC, reported deposits of \$65,158 which were fully covered by F.D.I.C.

Deposits have been reported as follows:

Reported in governmental funds	\$ 4,686,239
Reported in component unit (WEDC)	65,158
Total deposits	\$ 4,751,397

B. Investments

At June 30, 2016, the Town had the following investments:

	Fair Value
Certificates of deposit	\$ 3,992,000
Sweep accounts	5,861
Money market	284,850
Savings	1,736,817
Total investments	\$ 6,019,528

Investments have been reported as follows:

Reported in governmental funds	\$ 5,952,343
Reported in fiduciary funds	67,185
Total investments	\$ 6,019,528

Custodial credit risk-investments – For investments, this is the risk that in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The Town minimizes investment custodial credit risk by limiting securities and cash held by a broker to investments protected up to full value by a combination of coverage provided by the Securities Investor Protection Corporation (SIPC) and excess coverage purchased from a private insurer.

Certificates of deposit which exceed the F.D.I.C. insured amount are collateralized in accordance with Title 30-A, Section 5706 of the Maine Revised Statutes.

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

DEPOSITS AND INVESTMENTS, CONTINUED

Of the Town's \$6,019,528 investments as noted above, 100% was either covered by F.D.I.C. or by additional insurance purchased on behalf of the Town by the respective banking institutions.

Interest rate risk – The Town does not have a deposit policy for interest rate risk. This exposure would come into play only if the Town held debt securities as investments, which it does not.

PROPERTY TAXES

Property taxes for the current year were committed on August 11, 2015 on the assessed value listed as of the prior April 1, for all real and personal property located in the Town. Payment of taxes was due in two equal installments. Interest was charged at 7% on all tax bills unpaid as of October 1, 2015 and April 1, 2016. Assessed values are periodically established by the Town's Assessor at 100% of assumed market value.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$44,080 for the year ended June 30, 2016.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remain unpaid.

The following summarizes the 2016 and 2015 levies:

	<u>2016</u>	<u>2015</u>
Assessed value	\$ 1,794,182,800	1,768,153,500
<u>Tax rate (per \$1,000)</u>	<u>15.15</u>	<u>14.67</u>
Commitment	27,181,869	25,938,812
<u>Supplemental taxes assessed</u>	<u>35,390</u>	<u>1,015</u>
	27,217,259	25,939,827
Less:		
Abatements	35,859	16,816
<u>Collections</u>	<u>26,374,912</u>	<u>25,090,009</u>
<u>Receivable at June 30</u>	<u>\$ 806,488</u>	<u>833,002</u>
Due date(s)	½ October 1, 2015 ½ April 1, 2016	½ October 1, 2014 ½ April 1, 2015
Interest rate on delinquent taxes	7.00%	7.00%
Collection rate	97.03%	96.79%

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

INTERFUND BALANCES

Individual interfund receivable and payable balances at June 30, 2016 were as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>
<u>General Fund</u>	<u>\$ 560,683</u>	<u>-</u>
Other Governmental Funds:		
Little Falls Sewer Operations	-	57,720
Recreation Program	105,851	-
Be the Influence Grant	-	2,385
Pipeline Development T.I.F.	78,828	-
Roosevelt Promenade T.I.F.	163,333	-
Gateway North T.I.F.	52,467	-
JAG Grant	-	1,665
Thomas Varney School Fund	-	44,204
South Windham Fire Station (Capital Projects)	-	855,186
<u>Total other governmental funds</u>	<u>400,479</u>	<u>961,160</u>
<u>Fiduciary Fund</u>	<u>-</u>	<u>2</u>
<u>Totals</u>	<u>\$ 961,162</u>	<u>961,162</u>

All receipts and disbursements occur within the General Fund cash account. If the activity pertains to some other fund, the interfund receivable/payable accounts are used to record revenue and expenditure in the proper fund. Actual cash transactions occur in the general fund; the use of interfund accounts ensures that activity is reflected in the proper fund.

INTERFUND TRANSFERS

Individual fund transfers for the year ended June 30, 2016 were as follows:

	<u>Transfers in</u>	<u>Transfers out</u>
<u>General Fund</u>	<u>\$ 331,110</u>	<u>-</u>
Other Governmental Funds:		
Recreation Program	-	2,390
Recreation Trail Program	2,390	442
Development District North T.I.F.	-	9,215
Pipeline Development T.I.F.	-	90,442
Roosevelt Promenade T.I.F.	-	228,211
Perpetual Care Trust Funds	-	2,800
<u>Total other governmental funds</u>	<u>2,390</u>	<u>333,500</u>
<u>Totals</u>	<u>\$ 333,500</u>	<u>333,500</u>

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2016 was as follows:

	Balance July 1, <u>2015</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2016</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 1,997,612	80,226	-	2,077,838
Construction in progress	-	1,176,969	-	1,176,969
Infrastructure	17,911,463	217,321	-	18,128,784
Total capital assets, not being depreciated	19,909,075	1,474,516	-	21,383,591
Capital assets, being depreciated:				
Land improvements	301,739	-	-	301,739
Buildings	5,249,388	14,532	-	5,263,920
Equipment	4,212,407	184,191	(377,105)	4,019,493
Vehicles	4,657,013	383,968	(47,993)	4,992,988
Infrastructure	1,528,823	-	-	1,528,823
Total capital assets, being depreciated	15,949,370	582,691	(425,098)	16,106,963
Less accumulated depreciation for:				
Land improvements	(71,084)	(12,013)	-	(83,097)
Buildings	(2,945,200)	(137,290)	-	(3,082,490)
Equipment	(3,099,578)	(214,232)	338,085	(2,975,725)
Vehicles	(2,822,034)	(433,188)	47,993	(3,207,229)
Infrastructure	(935,295)	(36,785)	-	(972,080)
Total accumulated depreciation	(9,873,191)	(833,508)	386,078	(10,320,621)
Total capital assets being depreciated, net	6,076,179	(250,817)	(39,020)	5,786,342
Governmental capital assets, net	\$ 25,985,254	1,223,699	(39,020)	27,169,933

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
Administrative services	\$ 80,449
Public safety	213,976
Fire/rescue services	217,836
Public works	298,420
Recreation services	21,922
Other (Town Clerk and Library)	905
Total depreciation expense – governmental activities	\$ 833,508

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

CAPITAL ASSETS, CONTINUED

Discretely Presented Component Unit:

Activity for the Windham Economic Development Corporation (WEDC):

	Balance July 1, <u>2015</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2016</u>
Capital assets, not being depreciated:				
Land	\$ 402,073	7,110	-	409,183
<u>Total capital assets not being depreciated</u>	<u>\$ 402,073</u>	<u>7,110</u>	<u>-</u>	<u>409,183</u>

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2016 was as follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Due within one year</u>
Governmental activities:					
General obligation bonds	\$ 17,260,000	1,668,000	1,785,000	17,143,000	1,785,000
Premium on refunding bonds	1,699,765	-	180,506	1,519,259	180,506
Capital leases	1,037,974	339,461	500,613	876,822	427,271
Accrued compensated absences	723,904	-	4,508	719,396	5,000
Net pension liability	627,369	617,395	-	1,244,764	-
Other postemployment benefits	624,399	103,719	18,692	709,426	-
<u>Totals</u>	<u>\$ 21,973,411</u>	<u>2,728,575</u>	<u>2,489,319</u>	<u>22,212,667</u>	<u>2,397,777</u>

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

LONG-TERM DEBT

General obligation bonds, notes, and capital leases payable at June 30, 2016 are comprised of the following:

Primary government:

	<u>Original amount</u>	<u>Interest rate</u>	<u>Final maturity date</u>	<u>Balance end of year</u>
General Obligation Bonds				
2011 General Obligation Refunding Bonds	\$ 19,045,000	2.50-5.00%	2025	15,475,000 (1)
2016 General Obligation Bonds – Series A	1,668,000	0.25-3.50%	2037	1,668,000
Total general obligation bonds				17,143,000
Capital Leases				
Ten-wheel dump truck		2.57%	2017	36,618
Self-contained breathing apparatus		1.69%	2017	97,855
Elgin street sweeper		2.01%	2017	57,458
Three dump trucks		2.48%	2018	189,015
Dump truck, plow gear, and cardiac monitors		2.25%	2018	156,415
Loader and dump truck		2.44%	2021	339,461
Total capital leases				876,822
Total primary government general obligation bonds and capital leases				\$ 18,019,822

(1) As of July 1, 2009, the Windham School Department joined Regional School Unit (RSU) #14. RSU #14 will reimburse the Town of Windham for all Windham School Department bonds payable when the debt service payments are due. The Town has recorded a receivable for \$14,300,000, which is the outstanding amount of bonds payable related to the School Department.

Discretely Presented Component Unit:

Note Payable

During the year ended June 30, 2010, WEDC purchased land with a promissory note of \$455,500 from the Town of Windham. WEDC sold a portion of this land and paid the Town \$100,000 in 2014, which was applied against the principal balance. The remaining principal balance at June 30, 2016 was \$355,500. The note is due on demand, on or after December 30, 2016, and accrues interest at 2%, until all remaining principal is paid.

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

LONG-TERM DEBT, CONTINUED

The annual requirements to amortize all debt outstanding as of June 30, 2016 on primary government general obligation bonds with interest ranging from 2.00% to 5.00% are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 1,785,000	663,253	2,448,253
2018	1,868,400	607,586	2,475,986
2019	1,868,400	535,373	2,403,773
2020	1,858,400	467,676	2,326,076
2021	1,858,400	391,175	2,249,575
2022-2026	6,987,000	768,890	7,755,890
2027-2031	417,000	113,210	530,210
2032-2036	417,000	49,656	466,656
2037-2041	83,400	1,460	84,860
Totals	\$ 17,143,000	3,598,279	20,741,279

The following is a schedule of future minimum lease payments under the capital lease and the present value of the minimum lease payment at June 30, 2016:

<u>Fiscal year ending</u>	<u>Total capital leases</u>
2017	\$ 447,523
2018	251,843
2019	72,942
2020	72,942
2021	72,941
Total minimum lease payments	918,191
Less amount representing interest	41,369
Present value of future minimum lease payments	\$ 876,822

STATUTORY DEBT LIMIT

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. As of June 30, 2016, the Town has not exceeded these percentages.

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

DIRECT AND OVERLAPPING DEBT

The Town's proportionate share of debt of all local government units which provide services within the Town's boundaries, and which must be borne by properties in the Town, is summarized as follows:

<u>Units</u>	<u>Net debt outstanding</u>	<u>Percentage applicable to the Town</u>	<u>Town's proportionate share of debt</u>
Town of Windham	\$ 18,019,639	100.00%	18,019,639
Cumberland County	35,735,000	4.58%	1,634,998
Portland Water District - Water	47,391,288	6.91%	3,274,737
Portland Water District - Wastewater	40,247,101	3.66%	1,472,735

JOINTLY GOVERNED ORGANIZATION

The Town of Windham participates in a jointly governed organization, which is not part of the Town's reporting entity.

ecomaine is a solid waste management corporation serving 40 municipalities in Cumberland, Oxford, and York counties in Maine. Owned and controlled by 21 member communities, ecomaine creates electricity through its processing of waste and also operates an extensive recycling program. The Town is a member community in ecomaine. Interlocal (waste handling) agreements between ecomaine and participating communities obligate the members to deliver certain solid waste produced within the community to ecomaine for processing and to make service payments and pay tipping fees for such processing. The Town has no explicit, measurable equity interest and therefore has not reported an asset in these financial statements in connection with its participation in ecomaine. Selected balance sheet information for ecomaine for the year ended June 30, 2016 includes total assets of \$62,510,802, total liabilities of \$18,994,187 and unrestricted net position of \$14,477,555. The liabilities include an accrual for landfill closure and postclosure care amounting to \$16,746,994. ecomaine has a plan to fund this liability in the form of a cash reserve over the period of years between 2011 and a projected closing date. The separate audited financial statements of ecomaine may be obtained at their administrative office: ecomaine, 64 Blueberry Rd., Portland, Maine 04102.

RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the Town either carries commercial insurance or participates in a public entity risk pool. Currently, the Town participates in a public entity risk pool sponsored by the Maine Municipal Association for workers' compensation coverage. Based on the coverage provided by the pools described above, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2016.

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

NET POSITION

Net position represents assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and capital leases payable and adding back any unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Town's net investment in capital assets was calculated as follows at June 30, 2016:

Capital assets	\$ 37,490,554
Accumulated depreciation	(10,320,621)
Bonds payable	(17,143,000)
Less RSU No. 14 portion of bonds payable	14,300,000
Unspent bond proceeds	802,510
Capital leases	(876,822)
<u>Net investment in capital assets</u>	<u>\$ 24,252,621</u>

DEFERRED COMPENSATION PLAN

The Town of Windham offers all its employees a deferred compensation plan created in accordance with Internal Revenue (IRC) Section 457. The plan permits participating employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Assets of the plan are placed in trust for the exclusive benefit of participants and their beneficiaries.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

General Information about the Pension Plan

Plan Description - Employees of the Town are provided with pensions through the Maine Public Employees Retirement System Consolidated Plan for Local Participating Districts (PLD Plan), a cost-sharing multiple-employer defined benefit pension plan, administered by the Maine Public Employees Retirement System (MPERS). Benefit terms are established in Maine statute; in the case of the PLD Plan, an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Maine State Legislature to amend the terms. MPERS issues a publicly available financial report that can be obtained at www.maineopers.org.

Benefits Provided - The PLD Plan provides defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 (65 for new members to the PLD Plan on or after July 1, 2014). The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits, which are established by contract under applicable statutory provisions.

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

Contributions - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. Police and paramedic employees are required to contribute 8.5% and 9.0% of their annual pay, respectively. The Town's contractually required contribution rate for the year ended June 30, 2016, was 7.6% and 11.4% of annual payroll for police and paramedics, respectively. These employer contribution rates are actuarially determined as an amount that, when combined with employee contributions, are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Town were \$162,710 for the year ended June 30, 2016.

Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

At June 30, 2016, the Town reported a liability of \$1,244,764 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating local districts, actuarially determined. At June 30, 2015, the Town's proportion was 0.3902%.

For the year ended June 30, 2016, the Town recognized pension expense of \$428,858. At June 30, 2016, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	109,610
Changes of assumption	110,004	-
Net difference between projected and actual earnings on pension plan investments	-	94,043
Changes in proportion and differences between Town contributions and proportionate share of contributions	-	79,695
Town contributions subsequent to the measurement date	162,710	-
Total	\$ 272,714	\$ 283,348

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

\$162,710 is reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2017	\$ (88,167)
2018	(88,167)
2019	(93,055)
2020	96,045

Actuarial Assumptions - The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.5%
Salary Increases	3.5% to 9.5% per year
Investment return	7.125% per annum, compounded annually
Cost of living benefit increases	2.55% per annum

Mortality rates were based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2005 to June 30, 2010.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
US equities	20%	5.2%
Non-US equities	20%	5.5%
Private equity	10%	7.6%
Real estate	10%	3.7%
Infrastructure	10%	4.0%
Hard assets	5%	4.8%
Fixed income	25%	0.7%
<u>Total</u>	<u>100%</u>	

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

Discount Rate - The discount rate used to measure the total pension liability was 7.125%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.125%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.125%) or 1 percentage-point higher (8.125%) than the current rate:

	1% Decrease <u>(6.125%)</u>	Current Discount Rate <u>(7.125%)</u>	1% Increase <u>(8.125%)</u>
Town's proportionate share of the net pension liability	\$ 2,479,938	\$ 1,244,764	\$ 73,742

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued MPERS financial report.

Payables to the Pension Plan - None as of June 30, 2016.

TAX INCREMENT FINANCING DISTRICT

The creation of the Pipeline Development District was to address specific concerns and issues that have been identified by the Town's staff, elected leaders, and citizenry over the past years during forums and other forms of direct communication. Public comments have been directed towards a reactionary environment, lack of capital expenditures and the continuing need to ration resources and proactively seek out economic opportunity before crisis and concern are established. The development within this District will produce approximately \$16,352,800 of new tax base for the Town. The District will produce new taxable revenues, beginning with 80% and declining by 5% annually, over a ten year period. These revenues will be used to make payments into the Pipeline Development Fund specifically for: the purchase of a Geographic Information System (GIS) that would integrate automated data and provide a tool for planning economic and community development, a formal study and long range plan to mitigate environmental issues related to pollutants within the northern section of Town, the development of a business and tourism center within the commercial hub, a mechanism to leverage private funding for rehabilitation and new construction of desirable commercial facilities throughout the community and the continuance of the Town's economic development program. A 15-year term extension was granted in 2015, with increased assessed value capture of up to 100% of real property improvements. The new agreement expires June 30, 2030. For the year ended June 30, 2016, \$173,237 of tax revenues were captured and reported as TIF district revenues.

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

TAX INCREMENT FINANCING DISTRICT, CONTINUED

The goal of the Roosevelt Promenade TIF is to gain a better understanding of the impact that economic development has had on the North Windham Business District and to prepare for future growth. Increasing traffic volumes on Route 302 necessitate a study of transportation alternatives including the development of local connector roads to alleviate congestion. The Town's economic development program will administer the development program and will continue to be funded by TIF proceeds. Captured assessed value will be calculated for the District based upon the difference between the property's original assessed value as of April 1, 2005 (March 31, 2006) and April 1, 2006. The Town will capture no more than \$210,000 in any given year up to a total of \$1,050,000 in TIF revenues on assessed value resulting from the development with the District over the five-year TIF period. The maximum tax of \$1,050,000 was captured as of June 30, 2012. The Town has reauthorized the District for another ten years, expiring June 30, 2021. Allocations from the TIF fund will be by the action of the Town Council as approved by the Town Meeting. For the year ended June 30, 2016, \$210,000 of tax revenues were captured and reported as TIF district revenues.

On January 13, 2015, the Town Council approved the designation of the Gateway North A Infrastructure tax increment financing district, along with a development plan for the district. It is intended to provide funding dedicated to furthering improvements to Windham's Downtown district and the North Route 302 corridor called for in the 21st Century Downtown Plan and the 2010 Route 302 Corridor Study. In addition, funding would be used to maintain a level of effort in economic development including program funding and loan capitalization. While credit enhancement agreements will be enabled within the TIF, any request for a credit enhancement agreement would be subject to Town Council approval. The district term is for 20 years, beginning July 1, 2015 and ending June 30, 2035. The agreement allows for increased assessed value capture of up to 100% of real property improvements. In addition to those mentioned above, other program components include roadway and intersection improvements; wastewater facilities engineering and construction; utility extensions & relocations; corridor planning studies; and sidewalk and streetscape improvements. For the year ended June 30, 2016, \$52,467 of tax revenues were captured and reported as TIF revenues; no property tax abatements were granted under this agreement.

The Town has designated New Marblehead Manor Affordable Housing Development District as an affordable housing development district. Avesta Housing became the owner of a 20 unit apartment complex for low income seniors and the disabled on April 1, 2014; the first tax payment was due October 1, 2014. Avesta Housing plans to substantially rehabilitate the existing apartments, while maintaining existing rental rates for qualified seniors. The Town retains 50% of the increased assessed value of the District, beginning with fiscal year 2015 (July 1, 2014 – June 30, 2015) and continuing through fiscal year 2044. The other 50% is payable to Avesta Housing through a credit enhancement agreement. Avesta Housing agrees that all payments made by the Town will be used either to pay debt-service on indebtedness incurred to finance the project, or to pay operating and maintenance costs of the rehab project, including administrative costs, utilities, routine repairs, insurance, and to fund a replacement reserve account. For the year ended June 30, 2016, \$9,783 of tax revenues were captured and reported as TIF revenues; property taxes abated and remitted under this agreement amounted to \$19,256 this year.

LANDFILL CLOSURE COSTS AND POSTCLOSURE CARE COSTS

The Town of Windham presently has one landfill, closure of which is substantially complete. Some monitoring costs will be required in the future; however, these costs are not deemed to be material.

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

FUND BALANCE

The General Fund unassigned fund balance total of \$6,890,234 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund. Unassigned fund balance of (\$17,367) is also reported for the Perpetual Care Trust Fund and (\$7,654) for nonmajor special revenue funds as of June 30, 2016 as shown on Exhibit D-1 and Exhibit C-1, respectively.

As of June 30, 2016, other fund balance components consisted of the following:

	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>
General Fund:				
Inventory	\$ 13,372	-	-	-
Note receivable	392,380	-	-	-
Subsequent year budget	-	-	-	300,000
Public safety	-	-	-	81,570
Library	-	25,000	-	62,700
Recreation	-	-	-	30,104
Public works	-	-	-	63,800
Human Services	-	-	-	112,935
Other	-	-	-	64,100
Capital outlay	-	-	-	778,349
Special Revenue Funds:				
Recreation program	-	-	103,106	-
Pipeline Development T.I.F.	-	64,730	-	-
Roosevelt Promenade T.I.F.	-	163,333	-	-
Gateway North T.I.F.	-	52,467	-	-
Capital Projects Fund	-	802,510	-	-
Permanent Funds:				
Cemetery Acquisition Fund	-	-	193,723	-
Perpetual Care Trust Funds	41,074	-	-	-
Library Trust Fund	800	-	6,008	-
Totals	\$ 447,626	1,108,040	302,837	1,493,558

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

COMMITMENTS

The Town has entered into a contract in connection with construction of the South Windham Fire Station. The following is a summary of the commitment at June 30, 2016:

	<u>Contract Total</u>	<u>Percentage Complete</u>	<u>Billed to Date</u>	<u>Retainage</u>	<u>Balance Remaining</u>
South Windham Fire Station	\$ 1,005,816	10.65%	96,390	10,710	898,716

OTHER POSTEMPLOYMENT BENEFITS

The Town of Windham is a member of the Maine Municipal Employees Health Trust. The Health Trust contracted with an outside consultant to assist in the determination and valuation of the Town's other postemployment benefits (OPEB) liability under GASB Statement 45. An OPEB liability actuarial valuation was completed by the consultants in August 2014 (valuation date January 1, 2014).

Plan Descriptions - The Town sponsors a post-retirement benefit plan providing health insurance to retiring employees. Town employees over the age of 55 with 5 years of continuous service are allowed to participate in the plan. Retirees that are designated in a plan pay 100% of the single coverage premium and 100% of the family coverage premium. For those Town employees eligible for Medicare (post-65 Retiree Plan), the plan is offered in conjunction with Medicare Parts A and B and the Companion Plan B.

Funding Policy and Annual OPEB Cost - GASB Statement 45 does not mandate the prefunding of postemployment benefits liability. The Town currently plans to fund these benefits on a pay-as-you-go basis. No assets have been segregated and restricted to provide postemployment benefits. The annual required contribution (ARC), an actuarial determined rate, represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize unfunded actuarial liabilities over a period not to exceed thirty years.

The following table represents the OPEB costs for years ending June 30, 2016, 2015, and 2014 and the annual required contribution:

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Normal cost	\$ 54,091	54,091	54,091
Amortization of Unfunded	58,531	58,531	58,531
Adjustment to ARC	(36,109)	(30,509)	(24,952)
<u>Interest</u>	<u>27,206</u>	<u>23,332</u>	<u>19,489</u>
Annual required contribution	\$ 103,719	105,445	107,159

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

OTHER POSTEMPLOYMENT BENEFITS, CONTINUED

Net OPEB Obligation - The Town's net OPEB obligation was calculated as follows:

	<u>2016</u>	<u>2015</u>	<u>2014</u>
OPEB liability, July 1	\$ 624,399	527,571	431,463
Annual required contribution	103,719	105,445	107,159
Less: Actual contributions	(18,692)	(8,617)	(11,051)
OPEB liability, June 30	\$ 709,426	624,399	527,571

Funding Status and Funding Progress - The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ending June 30, 2016, 2015 and 2014 were as follows:

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual required contribution	\$ 103,719	105,445	107,159
Actual contribution	18,692	8,617	11,051
Percent contributed	18.02%	8.17%	10.31%
Actuarial accrued liability	1,052,606	1,052,606	1,052,606
Plan assets	-	-	-
Unfunded actuarial accrued liability	\$ 1,052,606	1,052,606	1,052,606
Covered payroll	\$ 5,367,431	5,116,647	4,864,904
Unfunded actuarial accrued liability as a percentage of covered payroll	19.6%	20.6%	21.6%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

TOWN OF WINDHAM, MAINE
Notes to Basic Financial Statements

OTHER POSTEMPLOYMENT BENEFITS, CONTINUED

Actuarial Methods and Assumptions - Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the Town and plan members at that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of plan assets. Significant methods and assumptions were as follows:

Actuarial valuation date	1/1/14
Actuarial cost method	Projected unit credit cost method
Amortization method	Level dollar open
Remaining amortization period	30 years
Actuarial assumptions:	
Investment rate of return	4.0%
Projected salary increases	3%/yr
Healthcare inflation rate	4.6%

TOWN OF WINDHAM, MAINE
Required Supplementary Information

MODIFIED APPROACH FOR TOWN INFRASTRUCTURE ASSETS

In accordance with GASB Statement No. 34, the Town is required to account for and report infrastructure capital assets. The Town defines infrastructure as the basic physical assets including streets and roads, storm water conveyance system, parks and recreation land and improvements, buildings and associated amenities such as parking used by the Town in the conduct of its business. Each major infrastructure system can be divided into subsystems. For example, streets and roads can be divided into pavement, curbing, sidewalks, streetlights, traffic control devices (signs, signals, and pavement markings), landscaping, and land. Subsystem detail is not presented in these basic financial statements; however, the Town maintains detailed information on these subsystems.

The Town has elected to use the "modified approach" as defined by GASB 34 for infrastructure reporting for roads and drainage structures only. Under GASB 34, eligible infrastructure capital assets are not required to be depreciated under the following conditions:

- The Town manages the eligible infrastructure capital assets using an asset management system which provides for (1) an up-to-date inventory, (2) condition assessments and summary according to a measurement scale, and (3) an estimate of the annual amount required to maintain and preserve the infrastructure at the established condition assessment level.
- The Town documents that the eligible infrastructure capital assets are being preserved approximately at or above the established and disclosed condition assessment level.

In 2013, the Town completed a physical condition assessment of roads and streets. For the purposes of this assessment, roads and streets were defined as all public roadways within Windham that the Town has some responsibility for maintenance and improvement. The condition assessment is performed every three years.

The pavement condition rating survey was conducted according to procedures outlined in "Visual Condition Survey for Flexible Pavements, Instruction Manual for Community Level Pavement Management," Maine Department of Transportation, March 1986. The approach is based on upon systematic sampling to locate each rating site. Each rating site is one hundred feet in length and one travel lane wide, with a maximum travel lane width of twelve feet. The survey records the extent and severity of distresses that commonly occur on Maine roads. The distresses include several types of cracking, distortion, and patching.

A one-quarter mile rating frequency was used for streets that are less than one mile and one-half mile rating frequency for streets that are greater than one mile, with a minimum of two ratings on each homogeneous road segment. The rating sites were located with a calibrated distance measuring instrument (DMI), a piece of equipment similar to an odometer, but more precise. This allows the same rating sites to be relocated in subsequent distress surveys.

The raw field data was reduced to an individual pavement condition rating (PCR) score for each rating site. The PCR was based upon a 0 to 5 scale, with 0 being impassable and 5 being perfect. The scale reflects the structural integrity of the pavement and, as a result, is useful in determining appropriate treatment strategies for each condition range.

TOWN OF WINDHAM, MAINE
Required Supplementary Information, Continued

MODIFIED APPROACH FOR TOWN INFRASTRUCTURE ASSETS, CONTINUED

A description of the PCR scale is as follows:

Pavement Condition Rating Scale

PCR Range	Condition
0.00 – 1.60	Very Poor
1.61 – 2.00	Poor
2.01 – 2.40	Poor – Fair
2.41 – 2.80	Fair
2.81 – 3.20	Fair – Good
3.21 – 3.60	Good
3.61 – 5.00	Very Good

Generally, roads with ratings of 2.40 or lower are considered poor and in obvious need of improvement. Roads with ratings of 3.21 or higher are considered good and are not usually considered eligible for improvement, except for routine maintenance.

There were approximately 195 streets or street sections resulting in 101.55 miles of rated roads. The overall existing condition rating of Windham's road network was determined by calculating the total roadway length in each of the condition ranges. In 2001, the overall condition rating of the entire roadway network was "good" with an average rating of 3.21. At the time the PCR survey was conducted in 2004, the average condition rating had improved to 4.15 and remained consistent in 2007 with an average of 4.11. As of October 2001, 29.76% of the public roadway mileage in Windham was rated below 2.81, while only 5.17% of all public roads fell into this category in 2004, with 3.08% of town roads and 10.56% of state roads. By October 2007, only 1.6% of all public roads were categorized as "fair," with 1.4% of town roads and 2.1% of state roads. In October 2010, 5.1% of all public roads were categorized as "fair or poor-fair," with 3.4% of town roads and 9% of state roads. In 2013, there were no roads assessed lower than "fair-good". The roads for 2013 were assessed as follows: 10.2% "fair-good", 19.6% "good", and 70.2% "very good".

The Town's roads and streets are constantly deteriorating due to the effects of (1) traffic using the roads and streets, (2) ultraviolet solar radiation drying out and breaking down the top layer of pavement, (3) pavement cuts, damage, and trenching operations resulting from utility construction, repairs, and/or development, and (4) water damage from precipitation and drainage runoff. The Town is continuously taking actions to arrest the deterioration through short-term maintenance activities such as patching, sweeping, and repair.

As of 2013, the estimated cost to treat all eligible roadways (with condition ratings of less than 3.21) was estimated at \$1,872,587 through 2017. The estimated cost to treat all eligible state highways for which the Town has maintenance responsibility is estimated at \$6,877,374 through 2017. The Town expended \$585,992 on road and street maintenance and \$897,364 for improvements for the fiscal year ended June 30, 2016. Both types of activities may contribute to improvements in the overall condition of roads.

TOWN OF WINDHAM, MAINE
Required Supplementary Information, Continued

MODIFIED APPROACH FOR TOWN INFRASTRUCTURE ASSETS, CONTINUED

Pavement condition rating (PCR) surveys only look at one element of a road's condition, but one which can communicate a great deal about underlying problems. Overlay alone may be enough to improve a road's rating for the short term, but more extensive work may be needed to address other issues. The Town estimates that the amount of annual expenditures required to improve and maintain the Town's roads and streets, and portions of state highways for which the Town is responsible for maintenance, at an average PCR score of 3.21 to be at least \$3,188,000. Continued increases in the cost of asphalt could put pressure on this estimate, possibly leading to the need for increases in paving expenditures to maintain quality. Since 2001 the Town has appropriated at least \$500,000 annually for road improvement activities. It should be noted, however, that this amount relates mainly to the maintenance of current pavement infrastructure and does not contemplate more extensive improvements as might be required in the future for storm water management, improved safety, added capacity, or additional amenities such as sidewalks.

During 2013, the Town also conducted a condition assessment of its storm water drainage system. The storm water drainage system consists of drainage structures, pipes, and pipe openings. Stormwater drainage structures include catch basins, leaching catch basins, manholes, and dry wells. Pipes and pipe openings are identified as drain inlets, drain outlets, and pipe outfalls. Elements of the storm water drainage system were rated for structural and hydraulic condition according to the following criteria:

Good

Items examined and found to be "like new" or without apparent defects, are functioning well and reliably per design intent, and without flow restrictions; do not require attention, correction, or repair.

Fair

Items examined and found to have apparent defects or slight flow restrictions, are minimally functioning and/or may be at or near its useful life; near term replacement or rehabilitation may be necessary, however does not require immediate corrective action.

Poor/Needs Repair/Cleaning

Items examined and found to have a deficiency or deficiencies which affect performance, potential for failure exists, or has ceased to function as designed; requires immediate service, repair, or replacement.

Blocked

Items examined and found to have flow obstructions that require immediate service, rehabilitation, or replacement.

With regard to structural condition, 100% of drainage structures, pipes, and pipe openings were found to be in good (93.6%) or fair (6.4%) condition. The Town conducted a complete cleaning of drainage structures in 2007, subsequent to the condition assessment, and expects to continue its program of maintenance, and regular cleaning along with inspection and condition assessment required for compliance with both GASB 34 and NPDES Phase II stormwater management rules.

The next required condition assessment is to be performed by 2016.

TOWN OF WINDHAM, MAINE
Required Supplementary Information, Continued

SCHEDULE OF FUNDING PROGRESS
Retiree Healthcare Plan

Fiscal Year End	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) – Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a) / c]
2009	1/1/09	\$ -	785,331	785,331	0.00%	4,998,035	15.7%
2010	1/1/09	-	785,331	785,331	0.00%	5,009,860	15.7%
2011	1/1/11	-	1,011,865	1,011,865	0.00%	4,495,688	22.5%
2012	1/1/11	-	1,011,865	1,011,865	0.00%	4,513,604	22.4%
2013	1/1/11	-	1,011,865	1,011,865	0.00%	4,726,024	21.4%
2014	1/1/14	-	1,052,606	1,052,606	0.00%	4,864,904	21.6%
2015	1/1/14	-	1,052,606	1,052,606	0.00%	5,116,647	20.6%
2016	1/1/14	-	1,052,606	1,052,606	0.00%	5,367,431	19.6%

TOWN OF WINDHAM, MAINE
Required Supplementary Information, Continued

Schedule of Town's Proportionate Share of the Net Pension Liability
Maine Public Employees Retirement System Consolidated Plan

Last 10 Fiscal Years*

	<u>2016</u> **	<u>2015</u> **
Town's proportion of the net pension liability	0.3902%	0.4077%
Town's proportionate share of the net pension liability	\$ 1,244,764	627,369
Town's covered-employee payroll	1,908,722	2,043,137
Town's proportion share of the net pension liability as a percentage of its covered-employee payroll	65.21%	30.71%
Plan fiduciary net position as a percentage of of the total pension liability	88.27%	94.10%

* Only two years of information available

** The amounts presented for each fiscal year were determined as of the prior fiscal year.

TOWN OF WINDHAM, MAINE
Required Supplementary Information, Continued

Schedule of Town Contributions
Maine Public Employees Retirement System Consolidated Plan

Last 10 Fiscal Years*

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 162,710	157,620	140,823
Contributions in relation to the contractually required contribution	<u>(162,710)</u>	<u>(157,620)</u>	<u>(140,823)</u>
<u>Contribution deficiency (excess)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Town's covered-employee payroll	1,908,722	2,043,137	1,896,934
Contributions as a percentage of covered- Employee payroll	8.52%	7.71%	7.42%

**Only three years of information was available.*

TOWN OF WINDHAM, MAINE
Notes to Required Supplementary Information

Changes of Benefit Terms - None

Changes of Assumptions - The PLD Plan changed the discount rate from 7.25% in the 2014 valuation to 7.125% in the 2015 valuation. The PLD Plan also changed the cost of living benefits increase from 3.12% in the 2014 valuation to 2.55% in the 2015 valuation.

GENERAL FUND

The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

TOWN OF WINDHAM, MAINE
General Fund
Comparative Balance Sheets
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	\$ 4,686,239	1,792,243
Investments	4,015,495	7,041,865
Receivables:		
Accounts receivable, net of allowance of \$27,662 and \$44,455, respectively	819,817	294,905
Taxes receivable - current year	806,488	833,002
Taxes receivable - prior years	309,389	282,883
Tax liens - prior years	746,351	804,451
Notes receivable	392,380	385,270
Interfund loans receivable	560,683	-
Inventory	13,372	18,421
Receivable - RSU #14 debt service payments	14,300,000	15,935,000
Total assets	\$ 26,650,214	27,388,040
LIABILITIES		
Accounts payable	789,350	936,333
Accrued wages	328,085	283,184
Interfund loans payable	-	280,503
Taxes paid in advance	63,415	54,821
Unearned income - impact fees	188,978	108,860
Inspection deposits and miscellaneous liabilities	693,842	240,866
Total liabilities	2,063,670	1,904,567
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	1,472,000	1,558,000
Unavailable revenue - RSU #14 debt service payments	14,300,000	15,935,000
Total deferred inflows of resources	15,772,000	17,493,000
FUND BALANCE		
Nonspendable	405,752	403,691
Restricted	25,000	-
Committed	-	145,441
Assigned	1,493,558	948,843
Unassigned	6,890,234	6,492,498
Total fund balance	8,814,544	7,990,473
Total liabilities, deferred inflows of resources, and fund balance	\$ 26,650,214	27,388,040

TOWN OF WINDHAM, MAINE
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the year ended June 30, 2016
(with comparative actual amounts for the year ended June 30, 2015)

		2016		Actual	Variance positive (negative)	2015 Actual
	2015 carryforward	Budget	Total available			
Revenues:						
Taxes:						
Property taxes	\$ -	27,189,764	27,189,764	27,256,886	67,122	25,999,167
Change in deferred property tax revenue	-	-	-	86,000	86,000	(95,000)
Excise taxes	-	2,875,000	2,875,000	3,364,943	489,943	3,037,966
Supplemental taxes and lien fees	-	12,000	12,000	56,278	44,278	20,823
Total taxes	-	30,076,764	30,076,764	30,764,107	687,343	28,962,956
Licenses and permits:						
Plumbing fees	-	35,000	35,000	48,651	13,651	42,055
Town Clerk fees	-	45,000	45,000	36,651	(8,349)	46,649
Building permits	-	100,000	100,000	140,882	40,882	109,518
Planning fees	-	9,000	9,000	35,925	26,925	27,825
License and other fees	-	85,568	85,568	55,064	(30,504)	45,775
Motor vehicle registration fees	-	50,000	50,000	53,000	3,000	51,169
Total licenses and permits	-	324,568	324,568	370,173	45,605	322,991
Intergovernmental:						
State Revenue Sharing	-	663,343	663,343	721,722	58,379	718,983
State highway block grant	-	250,000	250,000	250,876	876	248,320
Homestead exemption	-	339,360	339,360	335,175	(4,185)	331,367
General assistance reimbursement	-	20,000	20,000	3,985	(16,015)	8,015
State Tree Growth	-	25,000	25,000	20,671	(4,329)	21,272
Total intergovernmental	-	1,297,703	1,297,703	1,332,429	34,726	1,327,957
Charges for services:						
Solid waste disposal fees	-	500,000	500,000	526,741	26,741	450,563
False alarm fees/police fines and fees	-	2,000	2,000	4,918	2,918	4,680
Park fees	-	37,000	37,000	49,234	12,234	32,035
Total charges for services	-	539,000	539,000	580,893	41,893	487,278

TOWN OF WINDHAM, MAINE
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual, Continued

		2016					
	2015 carryforward	Budget	Total available	Actual	Variance positive (negative)	2015 Actual	
Revenues, continued:							
Interest earned:							
Interest on delinquent taxes	\$ -	100,000	100,000	114,467	14,467	110,116	
Interest earned on investments	-	20,000	20,000	37,596	17,596	28,071	
Total interest earned	-	120,000	120,000	152,063	32,063	138,187	
Other revenues:							
Cable television franchise	-	120,000	120,000	118,909	(1,091)	120,084	
Court fees	-	-	-	307	307	850	
Rent	-	9,416	9,416	9,416	-	9,416	
Rescue reimbursement	-	590,000	590,000	610,765	20,765	618,209	
Miscellaneous	-	121,850	121,850	162,222	40,372	135,852	
Library fines and fees	-	7,500	7,500	8,434	934	7,029	
Total other revenues	-	848,766	848,766	910,053	61,287	891,440	
Total revenues	-	33,206,801	33,206,801	34,109,718	902,917	32,130,809	
Expenditures:							
Current:							
Administrative services:							
Town Council	-	111,283	111,283	181,316	(70,033)	113,763	
Economic Development	-	160,893	160,893	164,487	(3,594)	150,000	
Community participation	-	67,672	67,672	58,649	9,023	65,144	
Community TV and E-Government	-	55,824	55,824	50,710	5,114	45,089	
Municipal insurance	2,199	129,362	131,561	121,453	10,108	111,451	
Employee benefits	-	1,866,373	1,866,373	1,858,352	8,021	1,786,900	
Money management fees	-	-	-	-	-	242	
Town management	-	445,981	445,981	455,807	(9,826)	446,632	
Collect/account Town funds	-	237,467	237,467	227,136	10,331	212,591	
Information services	-	163,380	163,380	160,522	2,858	150,287	
Total administrative services	2,199	3,238,235	3,240,434	3,278,432	(37,998)	3,082,099	

TOWN OF WINDHAM, MAINE
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual, Continued

	2015 carryforward	2016				2015 Actual
		Budget	Total available	Actual	Variance positive (negative)	
Expenditures, continued						
Current, continued:						
Public safety:						
Police safety	\$ -	1,890,029	1,890,029	1,812,508	77,521	1,938,526
Animal control	-	62,976	62,976	55,955	7,021	44,264
Public safety dispatching	-	377,204	377,204	362,236	14,968	356,105
Police vehicle maintenance	-	109,529	109,529	93,481	16,048	114,011
Total public safety	-	2,439,738	2,439,738	2,324,180	115,558	2,452,906
Fire/rescue services:						
Fire safety	-	1,494,624	1,494,624	1,473,265	21,359	1,452,748
Civil emergency preparedness	-	1,480	1,480	382	1,098	419
Water main charges	-	93,849	93,849	98,963	(5,114)	95,252
Fire and rescue vehicle maintenance	-	142,730	142,730	134,053	8,677	166,405
Rescue bad debt expense	-	85,000	85,000	57,500	27,500	104,000
Total fire/rescue services	-	1,817,683	1,817,683	1,764,163	53,520	1,818,824
Public works:						
Public works administration	-	171,365	171,365	187,695	(16,330)	165,962
Road maintenance/patching	5,200	640,066	645,266	585,992	59,274	610,129
Traffic signals, road markings/drainage	38,000	123,000	161,000	110,101	50,899	91,463
Snow plowing	-	385,332	385,332	340,673	44,659	380,839
Highway vehicle maintenance	5,600	395,074	400,674	346,307	54,367	366,805
Solid waste disposal	-	827,935	827,935	789,593	38,342	762,126
Building maintenance	18,500	518,557	537,057	508,187	28,870	514,957
Grounds maintenance	-	13,600	13,600	10,736	2,864	15,676
Total public works	67,300	3,074,929	3,142,229	2,879,284	262,945	2,907,957

TOWN OF WINDHAM, MAINE
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual, Continued

	2015 carryforward	2016		Actual	Variance positive (negative)	2015 Actual
		Budget	Total available			
Expenditures, continued						
Current, continued:						
Recreation services:						
Recreation	\$ -	174,587	174,587	181,481	(6,894)	160,867
Skate park	-	14,502	14,502	2,299	12,203	2,308
Dundee Park	-	91,982	91,982	85,590	6,392	80,643
Total recreation services	-	281,071	281,071	269,370	11,701	243,818
Education	-	17,699,917	17,699,917	17,699,917	-	16,993,174
County tax	-	1,216,178	1,216,178	1,216,178	-	1,132,911
Other:						
Social services	-	142,219	142,219	107,403	34,816	109,433
Social services agency funding	-	23,200	23,200	23,050	150	21,400
Assessing	10,300	258,207	268,507	244,271	24,236	257,293
Geographic information systems	-	11,446	11,446	5,575	5,871	5,930
Contingency	-	100,000	100,000	89,289	10,711	46,072
Energy and weather emergency fund	-	100,000	100,000	100,000	-	-
Town Clerk/elections	-	159,070	159,070	158,489	581	156,216
Code Enforcement and zoning administration	-	237,269	237,269	251,727	(14,458)	195,451
Planning services	11,029	230,608	241,637	199,216	42,421	229,016
Library services	70,514	381,829	452,343	382,557	69,786	363,672
Abatements	-	44,080	44,080	35,859	8,221	16,816
Total other	91,843	1,687,928	1,779,771	1,597,436	182,335	1,401,299
Debt service:						
Principal	-	150,000	150,000	150,000	-	150,000
Interest	-	50,625	50,625	50,625	-	55,125
Total debt service	-	200,625	200,625	200,625	-	205,125

TOWN OF WINDHAM, MAINE
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual, Continued

	2016					2015 Actual
	2015 carryforward	Budget	Total available	Actual	Variance positive (negative)	
Expenditures, continued:						
Capital outlay:						
Town road resurfacing	\$ 16,498	1,080,000	1,096,498	897,364	199,134	868,013
Equipment replacement	-	625,000	625,000	958,775	(333,775)	897,284
Buildings and facilities improvements	218,502	600,650	819,152	450,807	368,345	518,760
Land and facilities improvements	100,000	50,000	150,000	80,226	69,774	3,106
Total capital outlay	335,000	2,355,650	2,690,650	2,387,172	303,478	2,287,163
Total expenditures	496,342	34,011,954	34,508,296	33,616,757	891,539	32,525,276
Excess (deficiency) of revenues over (under) expenditures	(496,342)	(805,153)	(1,301,495)	492,961	1,794,456	(394,467)
Other financing sources (uses):						
Capital lease proceeds	-	-	-	-	-	232,051
Transfers from other funds	-	325,153	325,153	331,110	5,957	285,635
Utilization of prior year surplus and carried forward balances	496,342	480,000	976,342	-	(976,342)	-
Total other financing sources (uses)	496,342	805,153	1,301,495	331,110	(970,385)	517,686
Net change in fund balance	-	-	-	824,071	824,071	123,219
Fund balance, beginning of year				7,990,473		7,867,254
Fund balance, end of year	\$			8,814,544		7,990,473

ALL OTHER GOVERNMENTAL FUNDS

TOWN OF WINDHAM
Combining Balance Sheet
All Other Governmental Funds
June 30, 2016

	Special Revenue Funds	Capital Projects	Permanent Funds	Total Other Governmental Funds
ASSETS				
Investments	\$ 44,204	1,668,406	224,238	1,936,848
Accounts receivable	54,116	-	-	54,116
Interfund loans receivable	400,479	-	-	400,479
Total assets	\$ 498,799	1,668,406	224,238	2,391,443
LIABILITIES				
Accounts payable	16,843	10,710	-	27,553
Interfund loans payable	105,974	855,186	-	961,160
Total liabilities	122,817	865,896	-	988,713
FUND BALANCES				
Nonspendable	-	-	41,874	41,874
Restricted	280,530	802,510	-	1,083,040
Committed	103,106	-	199,731	302,837
Unassigned	(7,654)	-	(17,367)	(25,021)
Total fund balances	375,982	802,510	224,238	1,402,730
Total liabilities and fund balances	\$ 498,799	1,668,406	224,238	2,391,443

TOWN OF WINDHAM, MAINE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Other Governmental Funds
For the year ended June 30, 2016

	Special Revenue Funds	Capital Projects	Permanent Funds	Total Other Governmental Funds
Revenues:				
Property taxes revenue	\$ 445,487	-	-	445,487
Intergovernmental	84,518	-	-	84,518
Charges for services	558,182	-	-	558,182
Interest revenue	-	406	410	816
Other revenue	-	-	6,800	6,800
Total revenues	1,088,187	406	7,210	1,095,803
Expenditures:				
Current:				
Administrative services	109,425	-	-	109,425
Public safety	22,004	-	-	22,004
Public works	351,756	-	-	351,756
Recreation services	175,770	-	-	175,770
Scholarships	-	-	-	-
Other	-	-	-	-
Capital outlay	73,614	856,871	-	930,485
Total expenditures	732,569	856,871	-	1,589,440
Excess (deficiency) of revenues over (under) expenditures	355,618	(856,465)	7,210	(493,637)
Other financing sources (uses):				
Bond proceeds	-	1,668,000	-	1,668,000
Transfer from other funds	2,390	-	-	2,390
Transfer to other funds	(330,700)	-	(2,800)	(333,500)
Total other financing sources (uses)	(328,310)	1,668,000	(2,800)	1,336,890
Net change in fund balances	27,308	811,535	4,410	843,253
Fund balances (deficit), beginning of year	348,674	(9,025)	219,828	559,477
Fund balances, end of year	\$ 375,982	802,510	224,238	1,402,730

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are established to account for resources obtained and expended for specified purposes that are restricted by law or administrative action.

Special revenue funds are established for the following purposes:

Little Falls Sewer Operations

To account for the revenues and expenditures of the Little Falls Sewer operations.

Recreation Program

To account for non-budgeted self-funded recreation programs and activities.

Recreational Trail Program, Be the Influence, and JAG Grant

To account for grant activity.

T.I.F. Funds

To account for the revenues and related expenditures for the Development District - North T.I.F., Pipeline Development T.I.F., the Roosevelt Promenade T.I.F., Gateway North T.I.F., and the Marblehead Manor T.I.F.

Thomas Varney School Fund

To account for funds restricted to assist students.

CAPITAL PROJECT FUNDS

South Windham Fire Station

To account for costs associated with the purchase and acquisition of property to house the new South Windham Fire Station.

TOWN OF WINDHAM, MAINE
Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2016

	Little Falls Sewer Operations	Recreation Program	Recreation Trail Program	Be The Influence Grant	Development District North T.I.F.	Pipeline Development T.I.F.	Roosevelt Promenade T.I.F.	Gateway North T.I.F.	Marblehead Manor T.I.F.	JAG Grant	Thomas Varney School Fund	Total
ASSETS												
Investments	\$ -	-	-	-	-	-	-	-	-	-	44,204	44,204
Accounts receivable	54,116	-	-	-	-	-	-	-	-	-	-	54,116
Interfund loans receivable	-	105,851	-	-	-	78,828	163,333	52,467	-	-	-	400,479
Total assets	\$ 54,116	105,851	-	-	-	78,828	163,333	52,467	-	-	44,204	498,799
LIABILITIES												
Accounts payable	-	2,745	-	-	-	14,098	-	-	-	-	-	16,843
Interfund loans payable	57,720	-	-	2,385	-	-	-	-	-	1,665	44,204	105,974
Total liabilities	57,720	2,745	-	2,385	-	14,098	-	-	-	1,665	44,204	122,817
FUND BALANCES (DEFICITS)												
Restricted	-	-	-	-	-	64,730	163,333	52,467	-	-	-	280,530
Committed	-	103,106	-	-	-	-	-	-	-	-	-	103,106
Unassigned	(3,604)	-	-	(2,385)	-	-	-	-	-	(1,665)	-	(7,654)
Total fund balances (deficit)	(3,604)	103,106	-	(2,385)	-	64,730	163,333	52,467	-	(1,665)	-	375,982
Total liabilities and fund balances	\$ 54,116	105,851	-	-	-	78,828	163,333	52,467	-	-	44,204	498,799

TOWN OF WINDHAM, MAINE
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2016

	Little Falls Sewer Operations	Recreation Program	Recreation Trail Program	Be The Influence Grant	Development District North T.I.F.	Pipeline Development T.I.F.	Roosevelt Promenade T.I.F.	Gateway North T.I.F.	Marblehead Manor T.I.F.	JAG Grant	Thomas Varney School Fund	Total
Revenues:												
Property tax revenues	\$ -	-	-	-	-	173,237	210,000	52,467	9,783	-	-	445,487
Intergovernmental revenues	-	-	9,560	43,580	-	-	-	-	-	31,378	-	84,518
Charges for services	326,235	231,947	-	-	-	-	-	-	-	-	-	558,182
Total revenues	326,235	231,947	9,560	43,580	-	173,237	210,000	52,467	9,783	31,378	-	1,088,187
Expenditures:												
Current:												
Administrative services	-	-	-	45,965	-	-	-	-	19,256	-	44,204	109,425
Public safety	-	-	-	-	-	-	-	-	-	22,004	-	22,004
Public works	351,756	-	-	-	-	-	-	-	-	-	-	351,756
Recreation services	-	163,820	11,950	-	-	-	-	-	-	-	-	175,770
Capital expenditures	-	-	-	-	-	73,614	-	-	-	-	-	73,614
Total expenditures	351,756	163,820	11,950	45,965	-	73,614	-	-	19,256	22,004	44,204	732,569
Excess (deficiency) of revenues over (under) expenditures	(25,521)	68,127	(2,390)	(2,385)	-	99,623	210,000	52,467	(9,473)	9,374	(44,204)	355,618
Other financing sources (uses):												
Transfer from other funds	-	-	2,390	-	-	-	-	-	-	-	-	2,390
Transfer to other funds	-	(2,390)	(442)	-	(9,215)	(90,442)	(228,211)	-	-	-	-	(330,700)
Total other financing sources (uses)	-	(2,390)	1,948	-	(9,215)	(90,442)	(228,211)	-	-	-	-	(328,310)
Net change in fund balances	(25,521)	65,737	(442)	(2,385)	(9,215)	9,181	(18,211)	52,467	(9,473)	9,374	(44,204)	27,308
Fund balances, beginning of year	21,917	37,369	442	-	9,215	55,549	181,544	-	9,473	(11,039)	44,204	348,674
Fund balances (deficit), end of year	\$ (3,604)	103,106	-	(2,385)	-	64,730	163,333	52,467	-	(1,665)	-	375,982

NONMAJOR GOVERNMENTAL FUNDS

PERMANENT FUNDS

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

Cemetery Acquisition Fund

Funds restricted for the acquisition of a Town cemetery.

Perpetual Care Trust Funds

Consisting of numerous trust funds restricted for the perpetual care of specific lots or cemeteries.

Library Trust Fund

Consisting of a single fund established to assist the library.

TOWN OF WINDHAM, MAINE
 Permanent Funds
 Combining Balance Sheet
 June 30, 2016

		Cemetery Acquisition Fund	Perpetual Care Trust Funds	Library Trust Fund	Total
ASSETS					
Investments	\$	193,723	23,707	6,808	224,238
Total assets	\$	193,723	23,707	6,808	224,238
FUND BALANCES					
Nonspendable		-	41,074	800	41,874
Committed		193,723	-	6,008	199,731
Unassigned		-	(17,367)	-	(17,367)
Total fund balances		193,723	23,707	6,808	224,238
Total liabilities and fund balances	\$	193,723	23,707	6,808	224,238

TOWN OF WINDHAM, MAINE
 Permanent Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the year ended June 30, 2016

	Cemetery Acquisition Fund	Perpetual Care Trust Funds	Library Trust Fund	Total
Revenues:				
Interest and dividends	\$ 290	110	10	410
Lot sales	6,800	-	-	6,800
Total revenues	7,090	110	10	7,210
Expenditures:				
Bank fees	-	-	-	-
Total expenditures	-	-	-	-
Other financing uses:				
Transfers to other funds	-	(2,800)	-	(2,800)
Total other financing uses	-	(2,800)	-	(2,800)
Net change in fund balances	7,090	(2,690)	10	4,410
Fund balances, beginning of year	186,633	26,397	6,798	219,828
Fund balances, end of year	\$ 193,723	23,707	6,808	224,238

Town of Windham
Property Tax Levy Limit Calculation
FY 2017-2018

Levy Limit per Worksheet \$ 9,468,420

Development District (TIF) Plan Amounts

Roosevelt Promenade TIF	210,000
Pipeline TIF	173,237
Gateway North A TIF	52,645
New Marblehead Manor AHTIF	9,783

Development District Total	445,665
----------------------------	---------

Total Levy Limit \$ 9,914,085

2017

2015 MUNICIPAL PROPERTY TAX LEVY LIMIT WORKSHEET

Questions? Call the Office of Policy and Management - 480-3090. Or visit <http://www.maine.gov/economist/ld1/index.shtml>

Municipality: _____ Contact Person*: _____ Phone Number: _____

* The Contact Person should be able to answer clarifying questions about the reported information.

The following two pages show how to calculate your municipality's property tax levy limit. Completing these pages is not mandatory, but doing so will help ensure that your municipality complies with Maine law on the rate of property tax increases. Information on new property, appropriations, and deductions should be collected from the assessor and the valuation book before completing these pages.

Calendar Year Municipalities - For communities with "calendar year" budgets, the use of the term 2014 refers to the budget year that ended at the end of 2014 or early 2015. The use of the term 2015 refers to the budget year that will end at the end of 2015 or in early 2016.

Fiscal Year Municipalities - For communities with "fiscal year" budgets, the use of the term 2014 refers to the July 1, 2014 to June 30, 2015 budget year. The use of the term 2015 refers to the July 1, 2015 to June 30, 2016 budget year.

2016
LAST YEAR'S (2014) MUNICIPAL PROPERTY TAX LEVY LIMIT

This is the portion of 2014 property tax revenue used for municipal services.

- If last year the municipality committed LESS THAN or EQUAL TO the limit, enter last year's limit on Line 1 below.
- If last year the municipality voted to EXCEED the limit ONCE (just last year), enter last year's limit on Line 1 below.

1. LAST YEAR'S MUNICIPAL PROPERTY TAX LEVY LIMIT

\$ 9,159,731 *

OR

- If last year the municipality voted to INCREASE the limit PERMANENTLY, complete Steps A-D below. The information needed for this calculation is on the *Municipal Tax Assessment Warrant*, filed in the Valuation Book.

A. Last year's Municipal Appropriations (Line 2, 2014 *Municipal Tax Assessment Warrant*) \$ 16,356,362

B. Last year's Total Deductions (Line 11, 2014 *Municipal Tax Assessment Warrant*) \$ 8,006,810

C. If necessary, enter any revenue included in Total Deductions that paid for non-municipal appropriations, such as schools. (If all deductions paid for municipal appropriations, enter "0".) \$

D. Add Lines A and C, and subtract Line B. Enter result on Line 1 above.

CALCULATE GROWTH LIMITATION FACTOR

- Each municipality's Growth Limitation Factor is based on local property growth and statewide income growth.

2. Total New Taxable Value of lots (splits), buildings, building improvements, and personal property first taxed on April 1, 2014 (or most recent year available) ^{2016 - 2015} \$ 9,647,000
3. Total Taxable Value of Municipality on April 1, 2014 (or most recent year available) \$ 1803,829,800
4. Property Growth Factor (Line 2 divided by Line 3) 0.0053
5. Income Growth Factor (provided by Office of Policy and Management) 0.0086
6. Growth Limitation Factor (Line 4 plus Line 5) 0.0337
7. Add 1 to the Growth Limitation Factor calculated in Line 6. (For example, if Line 6 is 0.0362, then enter 1.0362 on Line 7.) 1.0337

2017. 6/24/17
2015 MUNICIPAL PROPERTY TAX LEVY LIMIT WORKSHEET

2015 MUNICIPAL PROPERTY TAX LEVY LIMIT WORKSHEET

CALCULATE 2014-2015 CHANGE IN REVENUE SHARING (previously "NET NEW STATE FUNDS")

- Determine if revenue sharing increased or decreased. Years refer to municipal fiscal year.
- 8. ¹⁶2014 Municipal Revenue Sharing \$ _____
- 9. ¹⁷2015 Estimated Municipal Revenue Sharing \$ _____
- 10. If Line 8 is greater than Line 9, then calculate Line 8 minus Line 9. Enter result at right; skip Line 11 \$ _____
- 11. If Line 9 is greater than Line 8, then complete 11A & 11B below.
 - A. Multiply Line 8 by Line 7. \$ _____
 - B. Calculate Line 9 minus Line 11A. Enter result at right. \$ _____
(If result is negative, enter "0".)

CALCULATE THIS YEAR'S (2015) MUNICIPAL PROPERTY TAX LEVY LIMIT

- This year's Property Tax Levy Limit is last year's limit increased by the Growth Factor and adjusted for revenue sharing.
- 12 Apply Growth Limitation Factor to last year's limit. (Line 1 multiplied by Line 7) \$ 9,468,420
- 13 **THIS YEAR'S MUNICIPAL PROPERTY TAX LEVY LIMIT**
 If Line 9 is greater than Line 8 (revenue sharing increased), you MUST subtract Line 11B from Line 12. This is required.
 OR If Line 9 is less than Line 8 (revenue sharing decreased), you MAY add Line 10 to Line 12. This is optional.
 - Enter result at right. \$ _____

CALCULATE THIS YEAR'S (2015) MUNICIPAL PROPERTY TAX LEVY

- The information needed for this calculation is on the 2015 *Municipal Tax Assessment Warrant*, filed in the Valuation Book. Use estimates if necessary.
- A. This year's Municipal Appropriations (Line 2, ¹⁶2015 *Municipal Tax Assessment Warrant*) \$ 16,356,362
- B. This year's Total Deductions (Line 11, ¹⁶2015 *Municipal Tax Assessment Warrant*) \$ 8,066,810
- C. If necessary, enter any revenue included in Total Deductions that paid for non-municipal appropriations, such as schools. (If all deductions paid for municipal appropriations, enter "0".) \$ _____
- 14 **THIS YEAR'S MUNICIPAL PROPERTY TAX LEVY** (Add Lines A and C, and subtract Line B) \$ 24,423,172

- 15 COMPARE this year's MUNICIPAL PROPERTY TAX LEVY to the LIMIT (Line 13 minus Line 14) \$ _____
 (If the result is negative, then this year's municipal property tax levy is greater than the limit and a vote must be taken.)

- 16 Did the municipality vote to EXCEED the limit ONCE (just this year)? ☐ NO ☐ YES

(Voting to exceed the limit means the municipality will calculate next year's limit based on line 13.)

If "yes", please describe why: _____

- 17 Did the municipality vote to INCREASE the limit PERMANENTLY (for current and future years)? ☐ NO ☐ YES

(Voting to increase the limit means the municipality will calculate next year's limit based on line 14.)

If "yes", please describe why: _____

2015 MUNICIPAL PROPERTY TAX LEVY LIMIT WORKSHEET

Maine Office of Policy and Management
State House Station #181
Augusta, Maine 04333



Director
Jonathan P. LaBonté

TO: Municipal and County Officials
FROM: Amanda Rector, State Economist
DATE: September 28, 2016
RE: Next Year's LD 1 Average Personal Income Growth is 2.84%

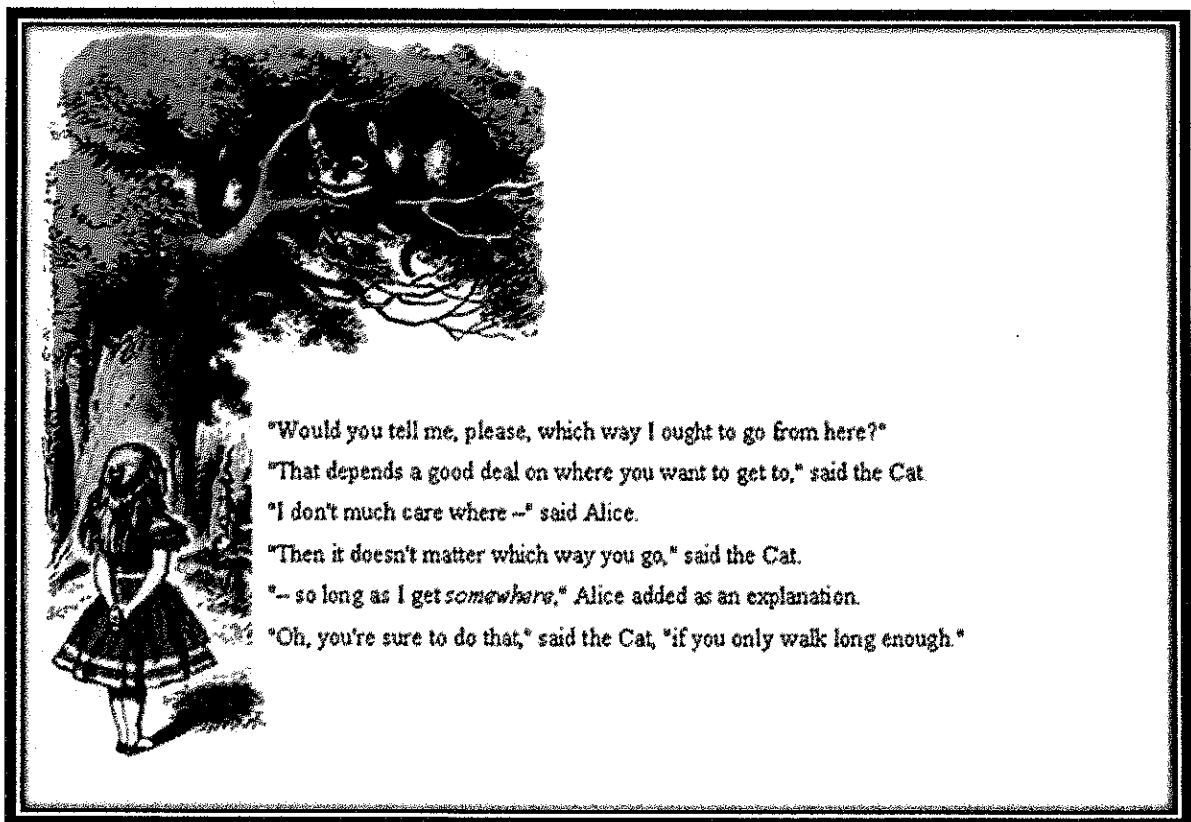
With the passage of "LD 1" in 2005, towns and counties are required to calculate a property tax levy limit each year based on local property growth and statewide average personal income growth. Each town and county is responsible for calculating its property growth using the most recent valuation data available. The Office of Policy and Management (OPM) is responsible for calculating income growth. For the purpose of calculating municipal property tax levy limits for next year's municipal budgets (the 1/1/2017 - 12/31/2017 budget year for municipalities on a calendar-year budget or the 7/1/2017 - 6/30/2018 budget year for municipalities on a fiscal-year budget), OPM has determined average personal income growth to be 2.84%. The table below shows how this figure was calculated.

Calculation of Maine's "Average Personal Income Growth"

Calendar Year	Nominal Personal Income (thousands)	% Change
2005	\$43,083,415	
2006	\$45,402,329	5.38%
2007	\$47,187,502	3.93%
2008	\$49,226,384	4.32%
2009	\$49,130,870	-0.19%
2010	\$49,827,077	1.42%
2011	\$51,714,022	3.79%
2012	\$52,877,607	2.25%
2013	\$52,724,616	-0.29%
2014	\$54,860,192	4.05%
2015	\$56,893,803	3.71%
AVERAGE		2.84%

Source: U.S. Bureau of Economic Analysis

This calculation reflects the revised methodology described in 5 MRSA §1531 as amended by P.L. 2015 Chapter 267, Part L: "'Average personal income growth' means the average for the prior 10 calendar years, ending with the most recent calendar year for which data is available, of the percent change in personal income in this State, as estimated by the United States Department of Commerce, Bureau of Economic Analysis. The average personal income growth is determined by October 1st, annually, by the Governor's Office of Policy and Management." 2015 is currently the most recent year for which data is available.



"Would you tell me, please, which way I ought to go from here?"

"That depends a good deal on where you want to get to," said the Cat.

"I don't much care where --" said Alice.

"Then it doesn't matter which way you go," said the Cat.

"-- so long as I get *somewhere*," Alice added as an explanation.

"Oh, you're sure to do that," said the Cat, "if you only walk long enough."