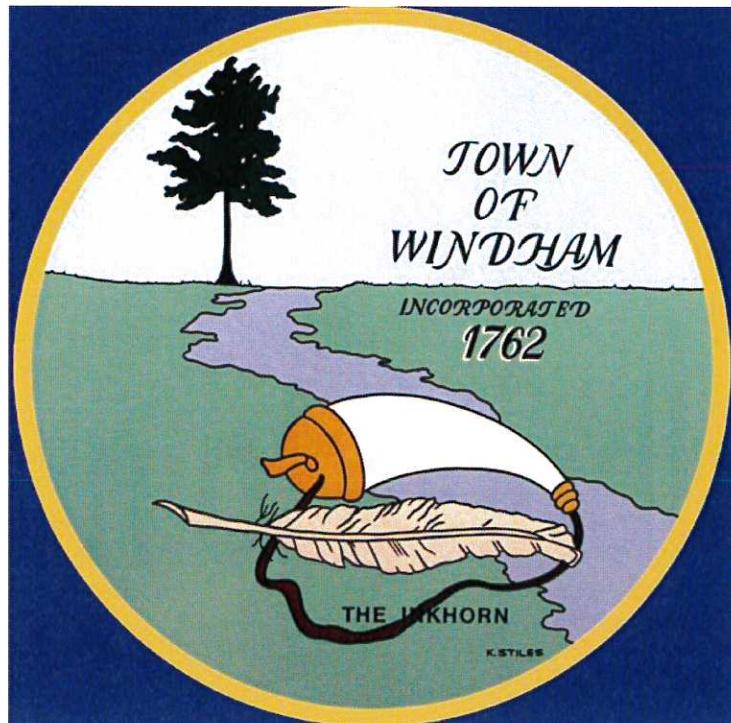


Town of Windham

Manager's Proposed Municipal Budget

2017-2018



STRATEGIC PLAN-BASED BUDGET

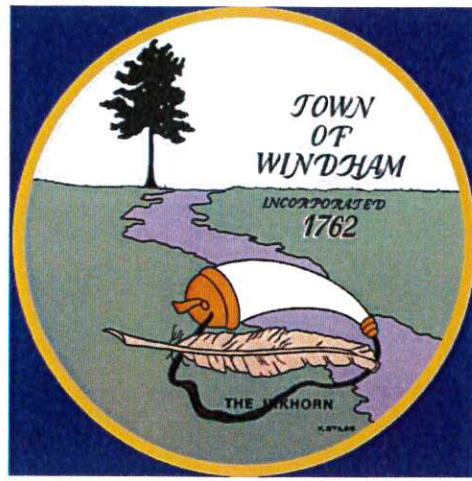
March 31, 2017

TOWN of WINDHAM

MUNICIPAL BUDGET 2017-2018

TABLE OF CONTENTS

Mission, Vision, and Values	1	6120 – Planning Services.....	129
Manager's Budget Message	2	6121 – Comprehensive Master Plan	133
Proposed Municipal Budget			
Summary Statement of Estimated Revenues and Proposed Appropriations.....	6	6510 – Assessing Services	136
Revenue Notes	7	6520 – Geographic Information Systems	141
Statement of Estimated Revenues	11		
Summary of Proposed Appropriations.....	13		
1000 – Administrative Services			
1110 – Town Council	15	7500 – Town Clerk	
1120 – Town Management	19	7510 – Town Clerk	144
1130 – Collection and Registration Services	23		
1140 – Information Services	29		
1150 – Community Participation	32		
1160 – Windham Community Cable	25		
1180 – Economic Development	38		
1210 – Municipal Insurances	42		
1220 – Employee Benefits	45		
2000 – Public Works Services			
2110 – Public Works Administration	48	9000 – Capital Outlay & Fixed Charges	
2120 – Road Maintenance.....	52	Capital Plan Summary	153
2130 – Traffic Safety/Drainage	58	9110 – Equipment Replacement	155
2150 – Snow Removal.....	61	9120 – Road Improvements	252
2210 – Building Maintenance.....	64	9130 – Town Land and Building Improvements	256
2220 – Grounds Maintenance.....	67	9140 – Land and Facilities Capital Improvements	276
2510 – Public Works Vehicle Maintenance.....	70	9170 – Sewer	280
2910 – Solid Waste.....	74	9510 – Bonded Debt.....	282
3000 – Police Services			
3110 – Police Safety	77	9900 – Contingency	
3120 – Public Safety Dispatch.....	84	9910 – General Contingency	284
3140 – Animal Control	87	9920 – Energy & Weather Emergency Fund	286
3210 – Police Safety Vehicle Maintenance.....	90		
4000 – Fire/Rescue Services			
4110 – Fire/Rescue Services.....	93	Object Summaries & Projections	
4140 – Emergency Management.....	99	Notes	288
4150 – Water Main Charges	102	Summary Projection	289
4210 – Fire/Rescue Vehicle Maintenance	105	Revenues	290
5000 – Recreation & Cultural Services			
5110 – Parks and Recreation Administrative Services	108	Expenditures	
5111 – Recreation Programming	111	by Object Account.....	293
5120 – Parks – Dundee & Trails	114	by Department	303
5130 – Parks – Skate Park	117		
5510 – Library Services	120		
6000 – Property & Inspection Services			
6110 – Code Enforcement & Zoning Administration	126	Appendices	
		A – Strategic Plan 2015.....	312
		B – Strategic Plan 2015 Table of Issues Update through June 30, 2018	367
		C – FY 2016 Audited Financial Statements	370
		D – Property Tax Levy Limit	443
		Which way from here?.....	447



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

<u>Budget Proposal</u>	<u>FY 2017 Approved</u>	<u>FY 2018 Preliminary</u>	<u>FY 2018 Manager</u>	<u>FY 2018 Council</u>
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	<u>\$ 16,802,027</u>	<u>\$ 18,424,247</u>	<u>\$ 17,613,282</u>	<u>\$ -</u>
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 *Windham RECYCLES!* 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	-