

05/09/2018 15:35
1354atplante

Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 1
bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2019 FIN COMM	2019 MANAGER	2019 PRELIM	PCT CHANGE
90	CAPITAL, DEBT & OTHER							
19100	CAPITAL EQUIPMENT							
19100	47430 OTHR EQP	452,175.32	725,000.00	725,000.00	725,000.00	725,000.00	725,000.00	.0%
	TOTAL CAPITAL EQUIPMENT	452,175.32	725,000.00	725,000.00	725,000.00	725,000.00	725,000.00	.0%
19200	ROAD IMPROVEMENTS							
19200	41120 REG PT	.00	.00	.00	.00	.00	.00	.0%
19200	46990 OT CONT SV	577,441.72	1,250,000.00	1,768,674.00	1,150,000.00	1,150,000.00	1,150,000.00	-8.0%
19200	47310 OTHR IMP	405,897.20	.00	.00	.00	.00	.00	.0%
	TOTAL ROAD IMPROVEMENTS	983,338.92	1,250,000.00	1,768,674.00	1,150,000.00	1,150,000.00	1,150,000.00	-8.0%
19300	BUILDING & FACILITIES IMPRVMT							
19300	44400 PROF SVCS	.00	.00	.00	.00	.00	.00	.0%
19300	46990 OT CONT SV	-14,353.00	300,000.00	1,086,463.00	150,000.00	150,000.00	150,000.00	-50.0%
19300	47430 OTHR EQP	.00	.00	.00	.00	.00	.00	.0%
19300	48100 XFR TIF	443,029.61	445,665.00	445,665.00	445,665.00	445,665.00	445,665.00	.0%
	TOTAL BUILDING & FACILITIES	428,676.61	745,665.00	1,532,128.00	595,665.00	595,665.00	595,665.00	-20.1%
19400	LAND & FACILITIES IMPRVMT							
19400	46990 OT CONT SV	.00	.00	.00	90,000.00	90,000.00	162,500.00	.0%
19400	47110 LAND ACQ	15,747.70	75,000.00	204,026.00	.00	.00	162,500.00	-100.0%
	TOTAL LAND & FACILITIES IMPR	15,747.70	75,000.00	204,026.00	90,000.00	90,000.00	325,000.00	20.0%
19500	DEBT SERVICE							
19500	47510 DEBT-PRIN	150,000.00	233,400.00	233,400.00	233,400.00	233,400.00	233,400.00	.0%
19500	47520 DEBT-INT	83,015.50	80,488.00	80,488.00	239,673.00	239,673.00	239,673.00	197.8%
	TOTAL DEBT SERVICE	233,015.50	313,888.00	313,888.00	473,073.00	473,073.00	473,073.00	50.7%
19700	SEWER							
19700	46960 PWD ASSMT	.00	.00	.00	.00	.00	.00	.0%
	TOTAL SEWER	.00	.00	.00	.00	.00	.00	.0%
19910	GENERAL CONTINGENCY							
19910	43100 SUPP & MTL	.00	150,000.00	200,000.00	150,000.00	150,000.00	150,000.00	.0%

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Town of Windham
 NEXT YEAR BUDGET COMPARISON REPORT

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PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2019 FIN COMM	2019 MANAGER	2019 PRELIM	PCT CHANGE
TOTAL GENERAL CONTINGENCY		.00	150,000.00	200,000.00	150,000.00	150,000.00	150,000.00	.0%
19920	ENERGY & WEATHER EMERG FUND							
19920	43100 SUPP & MTL	.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	.0%
TOTAL ENERGY & WEATHER EMERG		.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	.0%
TOTAL CAPITAL, DEBT & OTHER		2,112,954.05	3,409,553.00	4,893,716.00	3,333,738.00	3,333,738.00	3,568,738.00	-2.2%
TOTAL GENERAL FUND		2,112,954.05	3,409,553.00	4,893,716.00	3,333,738.00	3,333,738.00	3,568,738.00	-2.2%
GRAND TOTAL		2,112,954.05	3,409,553.00	4,893,716.00	3,333,738.00	3,333,738.00	3,568,738.00	-2.2%

** END OF REPORT - Generated by Tony Plante **

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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 3
bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR:
GENERAL FUND

2017
ACTUAL

2018
ORIG BUD

2018
REVISED BUD

2019
FIN COMM

2019
MANAGER

2019 PCT
PRELIM CHANGE

	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	2	Y	Y
Sequence 3	9	Y	N
Sequence 4	0	N	N

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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 3
bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

Report type: 5
Budget level: 3
Budget level 2: 2
Budget level 3: 1
Percentage change calculation method: 3
Print first or second year of budget requests: F
Print revenue as credit: N
Include cfwd in rev bud: N
Include cfwd in actuals: N
Print totals only: N
Include segment code: N
Include report grand totals by account type: N
Print full GL account: N
Double space: N
Suppress zero bdgt accts: N
Print as worksheet: N
Print percent change or comment: P
Print text: N
Amounts/totals exceed 999 million dollars: N
Print five budget levels: N
Report view: D

Find Criteria

Field Name	Field Value
Org	19*
Object	4*
Project	
Account type	
Account status	

TOWN of WINDHAM
CAPITAL PLAN SUMMARY 2015-2027

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
FUNDED (or projected for years after FY 2018)										
Capital Equipment Replacement	725,000	775,000	775,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Road Improvements	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	1,500,000
Buildings & Grounds Improvements (does not include TIF pass-through)	150,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Land & Facilities Improvements	90,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Debt Service	307,073	295,601	288,375	280,658	272,807	264,101	113,896	112,203	110,393	110,393
Total Funded	2,422,073	2,695,601	2,888,375	2,905,658	2,897,807	2,889,101	2,738,896	2,737,203	2,735,393	2,735,393
PLANNED (or projected for years after FY 2018)										
Capital Equipment Replacement										
Annual Replacement	725,000	775,000	775,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Road Improvements (see Capital Road Improvement Plan for FY 2019 through FY 2028)										
Local Roads	1,000,000	2,752,244	3,200,845	2,004,425	3,111,400	3,284,050	3,310,831	3,193,855	3,221,889	3,246,431
State Roads	700,000									
WBR/Anglers/302 (net of 50% offset from TIF)										
North Route 302	750,000									
Other 21st Century Downtown	18,000,000									
2003 Road Bonds	3,000,000	185,625	175,088	168,925	162,400	155,875	148,625			
Other Local Roads	9,000,000									
Total		2,937,869	3,375,933	2,173,350	3,273,800	3,439,925	3,459,456	3,193,855	3,221,889	3,246,431
Building Improvements										
Annual Improvements		150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Long-term Improvements	Estimated Cost									
PS Preliminary Design	25,000		25,000							
Comm Ctr Preliminary Design (impact fees)	15,000	40,000								
SWFS Design/Construction Documents	50,000									
NWFS Preliminary Design	35,000									
Shared Maintenance Facility (Bond Fall 2019)	9,300,000	160,000	769,110	759,578	749,348	738,304	726,563	714,124	700,988	687,270
Interlocal Agreement Offset		(40,000)	(192,278)	(189,895)	(187,337)	(184,576)	(181,641)	(178,531)	(175,247)	(171,818)
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 Bonds (2016)	1,668,000	123,984	123,000	121,916	120,723	119,385	117,880	116,216	114,418	
NWFS Relocation	?									
Community Center	?									
Smith Cemetery	400,000	400,000								
Total		833,984	949,833	841,600	832,734	1,051,613	1,056,252	1,043,834	1,030,234	902,903
Land & Facilities Improvements										
Parks, Fields, & Facilities		90,000	432,500	316,000	380,000	550,000	220,000	150,000	300,000	-
Impact Fee Offset		(70,000)								-
Wastewater										
21st Century Downtown	?									
Total Planned		4,586,853	5,533,265	4,105,950	5,286,534	5,841,538	5,535,709	5,187,689	5,352,123	4,949,334
Net Surplus/(Deficit)		(2,164,780)	(2,837,664)	(1,217,574)	(2,380,876)	(2,943,731)	(2,646,607)	(2,448,793)	(2,614,920)	(2,213,941)
Cumulative Surplus/(Deficit)		(3,617,241)	(6,454,905)	(7,672,479)	(10,053,355)	(12,997,086)	(15,643,693)	(18,092,486)	(20,707,407)	(22,921,347)
Funded		53%	49%	70%	55%	50%	52%	53%	51%	55%
Tax Rate Impact (Taxable value fixed at \$1.8b)		1.20	1.58	0.68	1.32	1.64	1.47	1.36	1.45	1.23

TOWN of WINDHAM

FY2018-2019 MUNICIPAL BUDGET

19100 – 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. Some years the town spends less on capital equipment than it puts in the replacement fund; in other years, more. Again, this helps even out the year-to-year budget impact while meeting the town's capital equipment needs.

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, Maine

Capital Improvement Plan

FY 19 thru FY 28

SOURCES AND USES OF FUNDS

Source		FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28
Capital Equipment Replacement Fund											
Beginning Balance		84,491	2,624	27,507	102,649	8,600	153,166	321,783	485,399	163,428	135,078
Revenues and Other Fund Sources											
<i>Revenue</i>											
General Fund		725,000	775,000	775,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
	<i>Total</i>	725,000	775,000	775,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Total Revenues and Other Fund Sources		725,000	775,000	775,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Total Funds Available		809,491	777,624	802,507	902,649	808,600	953,166	1,121,783	1,285,399	963,428	935,078
Expenditures and Uses											
<i>Capital Projects & Equipment</i>											
<u>Code Enforcement (CE)</u>											
Code Enforcement Vehicle Replacement	CE-2019-001	(53,000)	0	0	0	0	0	0	0	0	0
Code Enforcement Vehicle Replacement	CE-2026-001	0	0	0	0	0	0	0	(79,500)	0	0
	<i>Total</i>	(53,000)	0	0	0	0	0	0	(79,500)	0	0
<u>Fire-Rescue (FR)</u>											
Engine 6	FR-2015-001	(84,250)	(84,250)	(84,250)	(84,250)	0	0	0	0	0	0
Rescue 1	FR-2018-001	(40,425)	(40,425)	(40,425)	(40,425)	(40,425)	0	0	0	0	0
Rescue 2	FR-2018-002	(40,425)	(40,425)	(40,425)	(40,425)	(40,425)	0	0	0	0	0
Thermal Imaging Cameras	FR-2018-003	(24,040)	(24,040)	(24,040)	0	0	0	0	0	0	0
Apparatus Mechanic Service Vehicle	FR-2018-004	(23,000)	0	0	0	0	0	0	0	0	0
Off-Road Rescue/Woods Fire Truck	FR-2019-001	0	(42,425)	(42,425)	(42,425)	0	0	0	0	0	0
Rescue Struts	FR-2019-002	(8,000)	0	0	0	0	0	0	0	0	0

Source		FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28
Capital Equipment Replacement Fund											
Tower 3	FR-2021-001	0	0	0	(185,000)	(185,000)	(185,000)	(185,000)	(185,000)	0	0
Engine 5	FR-2025-001	0	0	0	0	0	0	0	(92,400)	(92,400)	(92,400)
Engine 7	FR-2025-002	0	0	0	0	0	0	0	(86,650)	(86,650)	(86,650)
Ladder 4	FR-2025-003	0	0	0	0	0	0	0	(109,800)	(109,800)	(109,800)
Squad 1	FR-2025-004	0	0	0	0	0	0	0	(69,300)	(69,300)	(69,300)
Unit 9	FR-2025-005	0	0	0	0	0	0	(30,000)	0	0	0
Cardiac Monitors	FR-2025-006	0	0	0	0	0	0	0	(36,000)	(36,000)	(36,000)
Car 1	FR-2025-007	0	0	0	0	0	0	(35,000)	0	0	0
Rescue 1	FR-2025-008	0	0	0	0	0	0	0	(40,425)	(40,425)	(40,425)
Rescue 2	FR-2025-009	0	0	0	0	0	0	0	(40,425)	(40,425)	(40,425)
Car 4	FR-2026-001	0	0	0	0	(35,000)	0	0	0	0	0
Third Rescue Gear	FR-2027-001	0	0	0	0	0	0	0	0	(32,900)	0
Gear Extractor for SWFS	FR-2027-002	0	0	0	0	0	0	0	0	(13,335)	0
Tank 5	FR-2030-001	0	0	0	0	0	0	0	(80,900)	0	0
<i>Total</i>		(220,140)	(231,565)	(231,565)	(392,525)	(300,850)	(185,000)	(250,000)	(740,900)	(521,235)	(475,000)
<u>Information Services (IS)</u>											
Data Center, Backup System, Exchange Licensing	IS-2017-002	(37,815)	(37,815)	0	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-2019-001	(27,200)	0	0	0	0	0	0	0	0	0
Network Hardware Upgrades	IS-2019-002	(20,700)	0	0	0	0	0	0	0	0	0
IT Client/Laptop Replacements/Upgrades	IS-2020-001	0	(20,000)	0	0	0	0	0	0	0	0
IT Client/Laptop Replacements/Upgrades	IS-2021-001	0	0	(20,000)	0	0	0	0	0	0	0
IT Client/Laptop Replacements/Upgrades	IS-2022-001	0	0	0	(20,000)	0	0	0	0	0	0
IT Client/Laptop Replacements/Upgrades	IS-2023-001	0	0	0	0	(20,000)	0	0	0	0	0
Phone System, Security Cameras, MDT Replacements	IS-2025-001	0	0	0	0	0	0	0	(47,725)	(47,725)	(47,725)
<i>Total</i>		(85,715)	(105,540)	(67,725)	(67,725)	(20,000)	0	0	(47,725)	(47,725)	(47,725)
<u>Police (PD)</u>											
Crime Lab	PD-2009-002	(10,034)	(10,034)	(8,579)	(8,579)	(8,579)	(8,579)	(8,579)	(8,579)	(8,579)	(8,579)
ACO Truck Replacement	PD-2017-004	0	(26,000)	0	0	0	0	0	0	0	0

Source		FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28
Capital Equipment Replacement Fund											
Cruiser Replacements	PD-2019-001	(105,000)	0	0	0	0	0	0	0	0	0
Cruiser Video Systems	PD-2019-002	(22,000)	(22,000)	(11,000)	0	0	0	0	0	0	0
Cruiser Replacements	PD-2020-001	0	(105,000)	0	0	0	0	0	0	0	0
Cruiser Replacements	PD-2021-001	0	0	(105,000)	0	0	0	0	0	0	0
Cruiser Replacements	PD-2022-001	0	0	0	(105,000)	0	0	0	0	0	0
Cruiser Replacements	PD-2023-001	0	0	0	0	(105,000)	0	0	0	0	0
Unmarked Vehicle	PD-2023-002	0	0	0	0	(26,500)	0	0	0	0	0
Cruiser Replacements	PD-2024-001	0	0	0	0	0	(105,000)	0	0	0	0
Motorcycle Replacement	PD-2024-002	0	0	0	0	0	(15,273)	0	0	0	0
Cruiser Replacements	PD-2025-001	0	0	0	0	0	0	(91,800)	0	0	0
<i>Total</i>		(137,034)	(163,034)	(124,579)	(113,579)	(140,079)	(128,852)	(100,379)	(8,579)	(8,579)	(8,579)
Public Works (PW)											
Loader 27	PW-2014-002	(48,725)	(48,725)	(48,725)	0	0	0	0	0	0	0
Truck 10	PW-2016-001	(35,515)	(35,515)	(35,515)	(35,515)	0	0	0	0	0	0
Truck 11	PW-2016-002	(36,544)	(36,544)	(36,544)	0	0	0	0	0	0	0
Truck 05	PW-2017-001	(36,544)	(36,544)	(36,544)	(36,544)	(36,544)	0	0	0	0	0
Loader 25	PW-2018-001	0	0	(48,725)	(48,725)	(48,725)	(48,725)	(48,725)	0	0	0
Stormwater Pickup 1/2T	PW-2018-002	0	0	0	0	0	0	0	0	0	0
Buildings & Grounds Utility Van	PW-2018-003	(34,000)	0	0	0	0	0	0	0	0	0
SMF Snow Pusher Boxes	PW-2019-001	(6,500)	0	0	0	0	0	0	0	0	0
Grader 26	PW-2020-001	0	0	(57,750)	(57,750)	(57,750)	(57,750)	(57,750)	0	0	0
Pickup 96	PW-2020-002	(45,000)	0	0	0	0	0	0	0	0	0
Mower	PW-2020-003	0	(9,500)	0	0	0	0	0	0	0	0
Pickup 98	PW-2020-004	0	(45,000)	0	0	0	0	0	0	0	0
Truck 12	PW-2021-001	0	0	(12,186)	(12,186)	(12,186)	(12,186)	(12,186)	0	0	0
Truck 01	PW-2022-001	0	0	0	0	(39,300)	(39,300)	(39,300)	(39,300)	(39,300)	0
Mower	PW-2022-002	0	0	0	(9,500)	0	0	0	0	0	0
Pickup 81	PW-2022-003	0	0	0	(40,000)	0	0	0	0	0	0
Pickup 99	PW-2022-004	0	0	0	(40,000)	0	0	0	0	0	0
Pickup 84	PW-2022-005	0	0	0	(40,000)	0	0	0	0	0	0
Truck 02	PW-2023-001	0	0	0	0	0	(32,681)	(32,681)	(32,681)	(32,681)	(32,681)

Source		FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28
Capital Equipment Replacement Fund											
Truck 03	PW-2023-002	0	0	0	0	0	(32,681)	(32,681)	(32,681)	(32,681)	(32,681)
Truck 08	PW-2023-003	0	0	0	0	0	(32,682)	(32,682)	(32,682)	(32,682)	(32,682)
Pickups	PW-2024-001	0	0	0	0	0	(61,526)	0	0	0	0
Truck 09	PW-2025-001	0	0	0	0	0	0	0	(56,923)	(56,923)	(56,923)
Flatbed Trailer	PW-2026-001	0	0	0	0	0	0	0	(15,000)	0	0
Truck 11	PW-2026-002	0	0	0	0	0	0	0	0	(36,544)	(36,544)
Reversible Compactor	PW-2026-003	0	0	0	0	0	0	0	(6,000)	0	0
Roller	PW-2027-001	0	0	0	0	0	0	0	0	(12,000)	0
Truck 10	PW-2027-002	0	0	0	0	0	0	0	0	0	(35,515)
Bale Chopper	PW-2027-003	0	0	0	0	0	0	0	0	(8,000)	0
Sweeper 23	PW-2028-001	0	0	0	0	0	0	0	0	0	0
Truck 05	PW-2028-002	0	0	0	0	0	0	0	0	0	0
<i>Total</i>		(242,828)	(211,828)	(275,989)	(320,220)	(194,505)	(317,531)	(256,005)	(215,267)	(250,811)	(227,026)
<u>Town Mgr/Finance (TM)</u>											
Financial System Upgrade/Replacement	TM-2009-001	(38,150)	(38,150)	0	0	0	0	0	0	0	0
Multifunction Device Replacements	TM-2019-001	(30,000)	0	0	0	0	0	0	0	0	0
Multifunction Device Replacements	TM-2025-001	0	0	0	0	0	0	(30,000)	0	0	0
Multifunction Device Replacements	TM-2026-001	0	0	0	0	0	0	0	(30,000)	0	0
<i>Total</i>		(68,150)	(38,150)	0	0	0	0	(30,000)	(30,000)	0	0
Total Expenditures and Uses		(806,867)	(750,117)	(699,858)	(894,049)	(655,434)	(631,383)	(636,384)	(1,121,971)	(828,350)	(758,330)
Change in Fund Balance		(81,867)	24,883	75,142	(94,049)	144,566	168,617	163,616	(321,971)	(28,350)	41,670
Ending Balance		2,624	27,507	102,649	8,600	153,166	321,783	485,399	163,428	135,078	176,748

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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 1
bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2019 FIN COMM	2019 MANAGER	2019 PRELIM	PCT CHANGE
90	CAPITAL, DEBT & OTHER							
19100	CAPITAL EQUIPMENT							
19100	47430 OTHR EQP	452,175.32	725,000.00	725,000.00	725,000.00	725,000.00	725,000.00	.0%
	TOTAL CAPITAL EQUIPMENT	452,175.32	725,000.00	725,000.00	725,000.00	725,000.00	725,000.00	.0%
	TOTAL CAPITAL, DEBT & OTHER	452,175.32	725,000.00	725,000.00	725,000.00	725,000.00	725,000.00	.0%
	TOTAL GENERAL FUND	452,175.32	725,000.00	725,000.00	725,000.00	725,000.00	725,000.00	.0%
	GRAND TOTAL	452,175.32	725,000.00	725,000.00	725,000.00	725,000.00	725,000.00	.0%

** END OF REPORT - Generated by Tony Plante **

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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 2
bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR:
GENERAL FUND

2017
ACTUAL

2018
ORIG BUD

2018
REVISED BUD

2019
FIN COMM

2019
MANAGER

2019 PCT
PRELIM CHANGE

	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	2	Y	Y
Sequence 3	9	Y	N
Sequence 4	0	N	N

Report title:
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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 2
bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

Report type: 5
Budget level: 3
Budget level 2: 2
Budget level 3: 1
Percentage change calculation method: 3
Print first or second year of budget requests: F
Print revenue as credit: N
Include cfwd in rev bud: N
Include cfwd in actuals: N
Print totals only: N
Include segment code: N
Include report grand totals by account type: N
Print full GL account: N
Double space: N
Suppress zero bdgt accts: N
Print as worksheet: N
Print percent change or comment: P
Print text: N
Amounts/totals exceed 999 million dollars: N
Print five budget levels: N
Report view: D

Find Criteria

Field Name	Field Value
Org	19100
Object	4*
Project	
Account type	
Account status	

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 Town of Windham
 NEXT YEAR BUDGET DETAIL REPORT

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 bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

 ACCOUNTS FOR:
 GENERAL FUND

19100 CAPITAL EQUIPMENT

19100 47430 - OTHER EQUIPMENT & MACHINERY

VENDOR	QUANTITY	UNIT COST	2019	MANAGER
	1.00	725,000.00		725,000.00 *
				725,000.00

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.

TOTAL CAPITAL EQUIPMENT

725,000.00

TOWN of WINDHAM

FY 2018-2019 MUNICIPAL BUDGET

19200 – 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.

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.

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 side-walks, 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 (**shifted to 2018-2019**)
- 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

TOWN of WINDHAM

FY 2018-2019 MUNICIPAL BUDGET

19200 – ROAD IMPROVEMENTS

- Welch Road, entire length
 - Pope Road extension, entire length
 - Basin Road, public portion from Route 35
 - Dunridge Circle, entire length
 - 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 (**revised based on engineering evaluation to reflect more extensive work, continuing Phase I. Phases II and III rescheduled for FY 2020 and 2021, respectively.**)
- 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). (**Phase II rescheduled to FY 2020; Phase III to 2021 unless funding or cost reductions are identified.**)

TOWN of WINDHAM

FY 2018-2019 MUNICIPAL BUDGET

19200 – ROAD IMPROVEMENTS

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 be 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 nearly \$11,000,000 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 2019 -2028

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
FUNDING SOURCES											
Beginning balance	629,229	533,808									
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	1,500,000
General Fund Debt Repayment (9510)	191,625	185,625	175,088	168,925	162,400	155,875	148,625	-	-	-	-
PACTS	284,000										
MDOT/MPI		481,895	200,000								
MDOT/LAP		225,000									
DEP	95,000										
TIF			250,000								
PWD		75,916	475,000								
CDBG			165,500								
Other											
Total Funding Sources	2,199,854	2,652,244	2,565,588	1,668,925	1,662,400	1,655,875	1,648,625	1,500,000	1,500,000	1,500,000	1,500,000
*not including TIF pass-through											
FUNDING USES											
Paving/Pavement Preservation	958,229	476,912	600,757	850,000	892,500	937,125	983,981	1,033,180	1,084,839	1,139,081	1,139,081
Equipment Rental, Seasonal Contracts, etc.	150,000	150,000	150,000	150,000	inc	inc	inc	inc	inc	inc	inc
Engineering	30,000	inc	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			400,000								
River Road/Gateway South (MPI)		553,207									
Depot Street			1,275,000								
21st Century Downtown Engineering			250,000								
21st Century Downtown improvements (estimated debt repayment)*				250,000	*						
2003 Road Bonds	191,625	185,625	175,088	168,925	162,400	155,875	148,625	1,440,450	1,424,700	1,404,900	1,381,950
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 (updated estimate including engineering 3/29/2018)	200,000	500,000									
Brand Road, Phase II			250,000								
Brand Road, Phase III				250,000							
* Assumes a 2021 bond issue of \$18 million for corridor improvements, utility relocation											
** Assumes a 2020 bond issue of \$9 million to build, rebuild, and/or pave roads outside the regular paving program											
Total Funding Uses	2,099,854	2,752,244	3,200,845	2,004,425	3,111,400	3,284,050	3,310,831	3,193,855	3,221,889	3,246,431	3,212,006
Net Surplus/(Deficit)	100,000	(100,000)	(635,257)	(335,500)	(1,449,000)	(1,628,175)	(1,662,206)	(1,693,855)	(1,721,889)	(1,746,431)	(1,712,006)
Cumulative Surplus/(Deficit)	100,000	-	(635,257)	(970,757)	(2,419,757)	(4,047,932)	(5,710,138)	(7,403,994)	(9,125,883)	(10,872,314)	(12,584,320)
Percent Funded	105%	96%	80%	83%	53%	50%	50%	47%	47%	46%	47%
Additional Tax Rate Impact to Fully Fund (Taxable value fixed at \$1.8b)	(0.06)	0.06	0.35	0.19	0.81	0.90	0.92	0.94	0.96	0.97	0.95

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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 1
bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2019 FIN COMM	2019 MANAGER	2019 PRELIM	PCT CHANGE
90	CAPITAL, DEBT & OTHER							
19200	ROAD IMPROVEMENTS							
19200	41120 REG PT	.00	.00	.00	.00	.00	.00	.0%
19200	46990 OT CONT SV	577,441.72	1,250,000.00	1,768,674.00	1,150,000.00	1,150,000.00	1,150,000.00	-8.0%
19200	47310 OTHR IMP	405,897.20	.00	.00	.00	.00	.00	.0%
	TOTAL ROAD IMPROVEMENTS	983,338.92	1,250,000.00	1,768,674.00	1,150,000.00	1,150,000.00	1,150,000.00	-8.0%
	TOTAL CAPITAL, DEBT & OTHER	983,338.92	1,250,000.00	1,768,674.00	1,150,000.00	1,150,000.00	1,150,000.00	-8.0%
	TOTAL GENERAL FUND	983,338.92	1,250,000.00	1,768,674.00	1,150,000.00	1,150,000.00	1,150,000.00	-8.0%
	GRAND TOTAL	983,338.92	1,250,000.00	1,768,674.00	1,150,000.00	1,150,000.00	1,150,000.00	-8.0%

** END OF REPORT - Generated by Tony Plante **

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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 2
bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR:
GENERAL FUND

2017
ACTUAL

2018
ORIG BUD

2018
REVISED BUD

2019
FIN COMM

2019
MANAGER

2019 PCT
PRELIM CHANGE

	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	2	Y	Y
Sequence 3	9	Y	N
Sequence 4	0	N	N

Report title:

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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 2
bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

Report type: 5
Budget level: 3
Budget level 2: 2
Budget level 3: 1
Percentage change calculation method: 3
Print first or second year of budget requests: F
Print revenue as credit: N
Include cfwd in rev bud: N
Include cfwd in actuals: N
Print totals only: N
Include segment code: N
Include report grand totals by account type: N
Print full GL account: N
Double space: N
Suppress zero bdgt accts: N
Print as worksheet: N
Print percent change or comment: P
Print text: N
Amounts/totals exceed 999 million dollars: N
Print five budget levels: N
Report view: D

Find Criteria

Field Name	Field Value
Org	19200
Object	4*
Project	
Account type	
Account status	

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 Town of Windham
 NEXT YEAR BUDGET DETAIL REPORT

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 bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

 ACCOUNTS FOR:
 GENERAL FUND

19200 ROAD IMPROVEMENTS

	VENDOR	QUANTITY	UNIT COST	2019	MANAGER
19200 41120 - REGULAR PART-TIME					.00
19200 46990 - CONTRACTED SERVICES - OTHER		1.00	1,150,000.00	1,150,000.00 *	1,150,000.00
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. Refer to the Capital Road Improvements spreadsheet and project descriptions.					
19200 47310 - OTHER IMPROVEMENTS					.00
TOTAL ROAD IMPROVEMENTS					1,150,000.00

TOWN of WINDHAM

FY 2018-2019 MUNICIPAL BUDGET

19300 – 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.

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. New and continuing projects supported by this funding include (but will not all be completed in one year):

- Public safety building
 - Office space reconfiguration
 - Carpeting replacement, selected areas
 - Boiler replacement and zone reconfiguration
 - LED message board
- North Windham fire station
 - Electrical work for appliances, appliance replacement
 - Replace apparatus bay ceiling fans
 - Exterior paint
 - LED message board
- South Windham fire station (new)
 - Complete flooring in unfinished day room area
 - Snow guards
- East Windham fire station
 - Exterior door replacement
 - Relocate generator from former SWFS
- Town office building
 - Gym floor refinishing
 - Roof access door
 - Plan/restructure assessing office space
 - Generator/backup power
 - Carpeting replacement in Conference Room 1
 - Curbing replacement
 - LED message board
- Library
 - Replace air conditioning wall unit and condenser
 - Carpet, tile in existing areas to match new
- Social services
 - Two zone heat pump
 - Structural support beams for food pantry
- Public works
 - Sand/salt shed exhaust fan

TOWN of WINDHAM

FY 2018-2019 MUNICIPAL BUDGET

19300 – LAND & BUILDING IMPROVEMENTS

- Grounds
 - New outlets for holiday lights, various locations
 - Smith Cemetery expansion (funded from 19400)

Other projects for extensive renovation or replacement of facilities are included on the capital plan summary.

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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 1
bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2019 FIN COMM	2019 MANAGER	2019 PRELIM	PCT CHANGE
90	CAPITAL, DEBT & OTHER							
19300	BUILDING & FACILITIES IMPRVMT							
19300	44400 PROF SVCS	.00	.00	.00	.00	.00	.00	.0%
19300	46990 OT CONT SV	-14,353.00	300,000.00	1,086,463.00	150,000.00	150,000.00	150,000.00	-50.0%
19300	47430 OTHR EQP	.00	.00	.00	.00	.00	.00	.0%
19300	48100 XFR TIF	443,029.61	445,665.00	445,665.00	445,665.00	445,665.00	445,665.00	.0%
	TOTAL BUILDING & FACILITIES	428,676.61	745,665.00	1,532,128.00	595,665.00	595,665.00	595,665.00	-20.1%
	TOTAL CAPITAL, DEBT & OTHER	428,676.61	745,665.00	1,532,128.00	595,665.00	595,665.00	595,665.00	-20.1%
	TOTAL GENERAL FUND	428,676.61	745,665.00	1,532,128.00	595,665.00	595,665.00	595,665.00	-20.1%
	GRAND TOTAL	428,676.61	745,665.00	1,532,128.00	595,665.00	595,665.00	595,665.00	-20.1%

** END OF REPORT - Generated by Tony Plante **

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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 2
bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR:
GENERAL FUND

2017
ACTUAL

2018
ORIG BUD

2018
REVISED BUD

2019
FIN COMM

2019
MANAGER

2019 PCT
PRELIM CHANGE

	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	2	Y	Y
Sequence 3	9	Y	N
Sequence 4	0	N	N

Report title:
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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 2
bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

Report type: 5
Budget level: 3
Budget level 2: 2
Budget level 3: 1
Percentage change calculation method: 3
Print first or second year of budget requests: F
Print revenue as credit: N
Include cfwd in rev bud: N
Include cfwd in actuals: N
Print totals only: N
Include segment code: N
Include report grand totals by account type: N
Print full GL account: N
Double space: N
Suppress zero bdgt accts: N
Print as worksheet: N
Print percent change or comment: P
Print text: N
Amounts/totals exceed 999 million dollars: N
Print five budget levels: N
Report view: D

Find Criteria

Field Name	Field Value
Org	19300
Object	4*
Project	
Account type	
Account status	

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Town of Windham
 NEXT YEAR BUDGET DETAIL REPORT

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 bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

ACCOUNTS FOR:

GENERAL FUND

19300 BUILDING & FACILITIES IMPRVMT

		VENDOR	QUANTITY	UNIT COST	2019	MANAGER
19300	44400 - PROFESSIONAL SERVICES					.00
19300	46990 - CONTRACTED SERVICES - OTHER		1.00	150,000.00		150,000.00 *
	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.					150,000.00
19300	47430 - OTHER EQUIPMENT & MACHINERY					.00
19300	48100 - TRANSFER TO TIF FUNDS		1.00	445,665.00		445,665.00 *
	This account 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.					445,665.00

TOTAL BUILDING & FACILITIES IMPRVMT

595,665.00

TOWN of WINDHAM

FY 2018-2019 MUNICIPAL BUDGET

19400 – 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 19400. 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 Capital Improvement Plan

	2019	2020	2021	2022	2023	2024	2025	2026	2027
Park Improvements:									
Dundee Park ¹	\$30,000								
Lowell Preserve ²		\$75,000	\$100,000						
Lippman Park ³	\$40,000			\$80,000					
Town Hall Park ⁴					\$100,000				
Park/Facility Development:									
Community Park ⁵		\$312,500							
Community Park Playground			\$100,000					\$100,000	
Basketball Courts			\$50,000					\$50,000	
Volleyball Courts			\$6,000						
Tennis Courts						\$220,000			
Ice Skating Rink (location to be determined) & Warming Hut	\$20,000	\$15,000							
Ballfield Development					\$450,000				
Department Vehicles:									
Maintenance Pick up	\$25,000								
12 Passenger Van		\$30,000							
12 Passenger Mini Bus			\$60,000						

Land Purchases:

\$10,000 per acre x 30 acres					\$300,000			\$300,000	
Totals:	\$115,000	\$432,500	\$316,000	\$380,000	\$550,000	\$220,000	\$150,000	\$300,000	\$0

NOTES:

- 1.) Dundee Park: New playground; Possible improvements to septic system
- 2.) Lowell Preserve: Additional parking; New playground
- 3.) Lippman Park : development of a dog park; Raised wood foot path and play trail
- 4.) Replace Playground at Town Hall
- 5.) Phase I of Community Park Development to include \$168,750 from LWCF federal funds

Land Purchases

- 1.) Buy 30 Acres every 3 Years

Department Vehicles:

- 1.) 2010 Maintenance Pick up Truck
- 2.) 2010 Department Van
- 3.) 2009 Department Mini Bus

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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

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bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2019 FIN COMM	2019 MANAGER	2019 PRELIM	PCT CHANGE
90	CAPITAL, DEBT & OTHER							
19400	LAND & FACILITIES IMPRVT							
19400	46990 OT CONT SV	.00	.00	.00	90,000.00	90,000.00	162,500.00	.0%
19400	47110 LAND ACQ	15,747.70	75,000.00	204,026.00	.00	.00	162,500.00	-100.0%
	TOTAL LAND & FACILITIES IMPR	15,747.70	75,000.00	204,026.00	90,000.00	90,000.00	325,000.00	20.0%
	TOTAL CAPITAL, DEBT & OTHER	15,747.70	75,000.00	204,026.00	90,000.00	90,000.00	325,000.00	20.0%
	TOTAL GENERAL FUND	15,747.70	75,000.00	204,026.00	90,000.00	90,000.00	325,000.00	20.0%
	GRAND TOTAL	15,747.70	75,000.00	204,026.00	90,000.00	90,000.00	325,000.00	20.0%

** END OF REPORT - Generated by Tony Plante **

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1354atplante

Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

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PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR:
GENERAL FUND

2017
ACTUAL

2018
ORIG BUD

2018
REVISED BUD

2019
FIN COMM

2019
MANAGER

2019 PCT
PRELIM CHANGE

	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	2	Y	Y
Sequence 3	9	Y	N
Sequence 4	0	N	N

Report title:
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1354atplante

Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 2
bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

Report type: 5
Budget level: 3
Budget level 2: 2
Budget level 3: 1
Percentage change calculation method: 3
Print first or second year of budget requests: F
Print revenue as credit: N
Include cfwd in rev bud: N
Include cfwd in actuals: N
Print totals only: N
Include segment code: N
Include report grand totals by account type: N
Print full GL account: N
Double space: N
Suppress zero bdgt accts: N
Print as worksheet: N
Print percent change or comment: P
Print text: N
Amounts/totals exceed 999 million dollars: N
Print five budget levels: N
Report view: D

Find Criteria

Field Name	Field Value
Org	19400
Object	4*
Project	
Account type	
Account status	

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 1354atplante

 Town of Windham
 NEXT YEAR BUDGET DETAIL REPORT

 P 100
 bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

 ACCOUNTS FOR:
 GENERAL FUND

19400 LAND & FACILITIES IMPRVMT

		VENDOR	QUANTITY	UNIT COST	2019	MANAGER
19400	46990 - CONTRACTED SERVICES - OTHER					
	Account 19400 was established in fiscal 2014 to account for appropriations dedicated to the acquisition and development of parks, playing fields, and related facilities. The two object accounts that comprise 19400 are for contracted services and land acquisition, allowing both for acquiring new property for parks, playgrounds, and preserves, and contracted services and other expenses to develop them.		1.00	162,500.00		90,000.00 *
	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.					162,500.00
	Reduced in the manager's proposal to be offset by impact fees, for continued development of Lippman Park, playground equipment and septic improvements at Dundee Park, an ice skating rink and warming hut at a location to be determined, and other qualifying new/expanded recreation facilities.		1.00	72,500.00		-72,500.00
19400	47110 - LAND ACQUISITION					
	See note for 19400-46990		1.00	162,500.00		.00
	Reduced to zero in the manager's proposal.		1.00	162,500.00		-162,500.00

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Town of Windham
NEXT YEAR BUDGET DETAIL REPORT

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PROJECTION: 19001 FY 2019 PROPOSED

ACCOUNTS FOR:
GENERAL FUND

VENDOR	QUANTITY	UNIT COST	2019	MANAGER
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TOTAL LAND & FACILITIES IMPRVMT

90,000.00

TOWN of WINDHAM

FY 2018-2019 MUNICIPAL BUDGET

19500 – DEBT SERVICE

Payments on outstanding principal and interest on the town's bonds are paid from this account.

- \$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 2017 South Windham fire station project bonds. Payments run through fiscal 2037.
- \$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.

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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

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PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2019 FIN COMM	2019 MANAGER	2019 PRELIM	PCT CHANGE
90	CAPITAL, DEBT & OTHER							
19500	DEBT SERVICE							
19500	47510 DEBT-PRIN	150,000.00	233,400.00	233,400.00	233,400.00	233,400.00	233,400.00	.0%
19500	47520 DEBT-INT	83,015.50	80,488.00	80,488.00	239,673.00	239,673.00	239,673.00	197.8%
	TOTAL DEBT SERVICE	233,015.50	313,888.00	313,888.00	473,073.00	473,073.00	473,073.00	50.7%
	TOTAL CAPITAL, DEBT & OTHER	233,015.50	313,888.00	313,888.00	473,073.00	473,073.00	473,073.00	50.7%
	TOTAL GENERAL FUND	233,015.50	313,888.00	313,888.00	473,073.00	473,073.00	473,073.00	50.7%
	GRAND TOTAL	233,015.50	313,888.00	313,888.00	473,073.00	473,073.00	473,073.00	50.7%

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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

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PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR:
GENERAL FUND

2017
ACTUAL

2018
ORIG BUD

2018
REVISED BUD

2019
FIN COMM

2019
MANAGER

2019 PCT
PRELIM CHANGE

	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	2	Y	Y
Sequence 3	9	Y	N
Sequence 4	0	N	N

Report title:
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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 2
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PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

Report type: 5
Budget level: 3
Budget level 2: 2
Budget level 3: 1
Percentage change calculation method: 3
Print first or second year of budget requests: F
Print revenue as credit: N
Include cfwd in rev bud: N
Include cfwd in actuals: N
Print totals only: N
Include segment code: N
Include report grand totals by account type: N
Print full GL account: N
Double space: N
Suppress zero bdgt accts: N
Print as worksheet: N
Print percent change or comment: P
Print text: N
Amounts/totals exceed 999 million dollars: N
Print five budget levels: N
Report view: D

Find Criteria

Field Name	Field Value
Org	19500
Object	4*
Project	
Account type	
Account status	

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Town of Windham
 NEXT YEAR BUDGET DETAIL REPORT

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PROJECTION: 19001 FY 2019 PROPOSED

ACCOUNTS FOR:

GENERAL FUND

19500 DEBT SERVICE

	VENDOR	QUANTITY	UNIT COST	2019	MANAGER
19500 47510 - DEBT - PRINCIPAL					233,400.00 *
2003 Road Bonds		1.00	150,000.00		150,000.00
2016 SWFS Bonds		1.00	83,400.00		83,400.00
19500 47520 - DEBT - INTEREST					239,673.00 *
2003 Road Bonds		1.00	35,625.00		35,625.00
2016 SWFS Bonds		1.00	44,048.00		44,048.00
2018 SMF Bonds		1.00	160,000.00		160,000.00
TOTAL DEBT SERVICE					473,073.00

TOWN of WINDHAM

FY 2018-2019 MUNICIPAL BUDGET

19700 – SEWER

Accounting for the annual Portland Water District assessment and user fee revenue has been moved to org (account) 22110 to more accurately reflect its operation in a fund separate from the general fund.

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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

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PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2019 FIN COMM	2019 MANAGER	2019 PRELIM	PCT CHANGE
90	CAPITAL, DEBT & OTHER							
19700	SEWER							
19700	46960 PWD ASSMT	.00	.00	.00	.00	.00	.00	.0%
	TOTAL SEWER	.00	.00	.00	.00	.00	.00	.0%
	TOTAL CAPITAL, DEBT & OTHER	.00	.00	.00	.00	.00	.00	.0%
	TOTAL GENERAL FUND	.00	.00	.00	.00	.00	.00	.0%
	GRAND TOTAL	.00	.00	.00	.00	.00	.00	.0%

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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 2
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PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR:
GENERAL FUND

2017
ACTUAL

2018
ORIG BUD

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REVISED BUD

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FIN COMM

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MANAGER

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PRELIM CHANGE

	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	2	Y	Y
Sequence 3	9	Y	N
Sequence 4	0	N	N

Report title:
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NEXT YEAR BUDGET COMPARISON REPORT

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PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

Report type: 5
Budget level: 3
Budget level 2: 2
Budget level 3: 1
Percentage change calculation method: 3
Print first or second year of budget requests: F
Print revenue as credit: N
Include cfwd in rev bud: N
Include cfwd in actuals: N
Print totals only: N
Include segment code: N
Include report grand totals by account type: N
Print full GL account: N
Double space: N
Suppress zero bdgt accts: N
Print as worksheet: N
Print percent change or comment: P
Print text: N
Amounts/totals exceed 999 million dollars: N
Print five budget levels: N
Report view: D

Find Criteria

Field Name	Field Value
Org	19700
Object	4*
Project	
Account type	
Account status	

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Town of Windham
 NEXT YEAR BUDGET DETAIL REPORT

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PROJECTION: 19001 FY 2019 PROPOSED

ACCOUNTS FOR:
 GENERAL FUND
 19700 SEWER

	VENDOR	QUANTITY	UNIT COST	2019	MANAGER
19700 46960 - PWD ASSESSMENT					.00
Moved to Sewer Fund (see org 22110) for FY 2019.		1.00	.00		.00
TOTAL SEWER					.00

TOWN of WINDHAM

FY 2018-2019 MUNICIPAL BUDGET

19910 – 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.

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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 1
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PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2019 FIN COMM	2019 MANAGER	2019 PRELIM	PCT CHANGE
90	CAPITAL, DEBT & OTHER							
19910	GENERAL CONTINGENCY							
19910	43100 SUPP & MTL	.00	150,000.00	200,000.00	150,000.00	150,000.00	150,000.00	.0%
	TOTAL GENERAL CONTINGENCY	.00	150,000.00	200,000.00	150,000.00	150,000.00	150,000.00	.0%
	TOTAL CAPITAL, DEBT & OTHER	.00	150,000.00	200,000.00	150,000.00	150,000.00	150,000.00	.0%
	TOTAL GENERAL FUND	.00	150,000.00	200,000.00	150,000.00	150,000.00	150,000.00	.0%
	GRAND TOTAL	.00	150,000.00	200,000.00	150,000.00	150,000.00	150,000.00	.0%

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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

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PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR:
GENERAL FUND

2017
ACTUAL

2018
ORIG BUD

2018
REVISED BUD

2019
FIN COMM

2019
MANAGER

2019 PCT
PRELIM CHANGE

	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	2	Y	Y
Sequence 3	9	Y	N
Sequence 4	0	N	N

Report title:
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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

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PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

Report type: 5
Budget level: 3
Budget level 2: 2
Budget level 3: 1
Percentage change calculation method: 3
Print first or second year of budget requests: F
Print revenue as credit: N
Include cfwd in rev bud: N
Include cfwd in actuals: N
Print totals only: N
Include segment code: N
Include report grand totals by account type: N
Print full GL account: N
Double space: N
Suppress zero bdgt accts: N
Print as worksheet: N
Print percent change or comment: P
Print text: N
Amounts/totals exceed 999 million dollars: N
Print five budget levels: N
Report view: D

Find Criteria

Field Name	Field Value
Org	19910
Object	4*
Project	
Account type	
Account status	

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 Town of Windham
 NEXT YEAR BUDGET DETAIL REPORT

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PROJECTION: 19001 FY 2019 PROPOSED

 ACCOUNTS FOR:
 GENERAL FUND

19910 GENERAL CONTINGENCY

19910 43100 - GENERAL SUPPLIES & MATERIALS

VENDOR	QUANTITY	UNIT COST	2019	MANAGER
	1.00	150,000.00	150,000.00 *	
			150,000.00	

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.

TOTAL GENERAL CONTINGENCY

150,000.00

TOWN of WINDHAM

FY 2018-2019 MUNICIPAL BUDGET

19920 – 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.

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1354atplante

Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 1
bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2019 FIN COMM	2019 MANAGER	2019 PRELIM	PCT CHANGE
90	CAPITAL, DEBT & OTHER							
19920	ENERGY & WEATHER EMERG FUND							
19920	43100 SUPP & MTL	.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	.0%
	TOTAL ENERGY & WEATHER EMERG	.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	.0%
	TOTAL CAPITAL, DEBT & OTHER	.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	.0%
	TOTAL GENERAL FUND	.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	.0%
	GRAND TOTAL	.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	.0%

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Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 2
bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

ACCOUNTS FOR:
GENERAL FUND

2017
ACTUAL

2018
ORIG BUD

2018
REVISED BUD

2019
FIN COMM

2019
MANAGER

2019 PCT
PRELIM CHANGE

	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	2	Y	Y
Sequence 3	9	Y	N
Sequence 4	0	N	N

Report title:
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1354atplante

Town of Windham
NEXT YEAR BUDGET COMPARISON REPORT

P 2
bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

FOR PERIOD 99

Report type: 5
Budget level: 3
Budget level 2: 2
Budget level 3: 1
Percentage change calculation method: 3
Print first or second year of budget requests: F
Print revenue as credit: N
Include cfwd in rev bud: N
Include cfwd in actuals: N
Print totals only: N
Include segment code: N
Include report grand totals by account type: N
Print full GL account: N
Double space: N
Suppress zero bdgt accts: N
Print as worksheet: N
Print percent change or comment: P
Print text: N
Amounts/totals exceed 999 million dollars: N
Print five budget levels: N
Report view: D

Find Criteria

Field Name	Field Value
Org	19920
Object	4*
Project	
Account type	
Account status	

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 1354atplante

 Town of Windham
 NEXT YEAR BUDGET DETAIL REPORT

 P 105
 bgnyrpts

PROJECTION: 19001 FY 2019 PROPOSED

 ACCOUNTS FOR:
 GENERAL FUND

19920 ENERGY & WEATHER EMERG FUND

19920 43100 - GENERAL SUPPLIES & MATERIALS

VENDOR	QUANTITY	UNIT COST	2019	MANAGER
	1.00	150,000.00		150,000.00 *
				150,000.00

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.

 TOTAL ENERGY & WEATHER EMERG FUND
 TOTAL GENERAL FUND

18,376,111.00

150,000.00