Town of Windham

Approved Municipal Budget

2016-2017

STRATEGIC PLAN-BASED BUDGET

June 18, 2016

TOWN of WINDHAM

MUNICIPAL BUDGET 2016-2017

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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 2016-2017 MUNICIPAL BUDGET

MANAGER'S BUDGET MESSAGE

April 1, 2016

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 2016-2017 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 is 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 2017, 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. So before we can talk meaningfully about the dollars and cents, 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.

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 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

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,
- Added building maintenance position and seasonal help to improve productivity,
- Restoring an administrative support position in the police department,
- Funding a twenty-seventh police officer for the second half of the year,
- Adding four paramedic positions to improve service level consistency and response capacity,
- Increasing park maintenance hours,
- Restoring the circulation supervisor at the library, bringing those functions within one position instead of being distributed among other staff, and
- Adding a teen assistant to meet library programming needs, and
- Adding a staff engineer's position in the planning department to aid with plan review, inspections, and other projects throughout the town.

Other proposals:

- Increasing administrative support positions in the town manager's office from 32 to 40 hours per week,
- Adding 24 hours per week of shared administrative support for the tax and town clerk's offices,
- Adding a full-time stormwater compliance officer's position, shared 50/50 with the Town of Gorham,
- Returning the recreation programmer's position (reclassified as a recreation coordinator) to 40 hours per week from 37.5,
- Increasing the parks and recreation administrative assistant's position from 32 to 40 hours per week due to staff turnover and to provide better, more consistent office coverage,
- Restoring a code enforcement administrative assistant's position (as a "permit technician"),
- Adding a second appraiser's position in the assessing office to add capacity to meet volume and assist with upcoming value update or revaluation, and
- Adding a 24 hour per week deputy clerk's position in the town clerk's office to improve coverage for those functions.

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.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

MANAGER'S BUDGET MESSAGE

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 is being 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. The budgeted reduction in revenue sharing (account R0430) for fiscal 2016 is $325,000, which is added to the property tax levy. This may be offset in part or in whole when the tax rate is set in August after the 2017 budget is approved. The plan is to further reduce the anticipated revenue from revenue sharing to zero in fiscal 2017. Regardless of the Legislature's future actions on municipal revenue sharing, the town's plan has been to eliminate its reliance on it for budgetary purposes, and accomplishes that with this proposed budget.

Capital equipment (9110) continues to be funded according to plan. Road improvement funding (9120) is proposed to remain at $850,000. Building improvements (9130) continue to address maintenance and repair needs as well as issues identified in the 2013 property condition assessment. Building improvements also includes supplemental costs related to the South Windham Fire Station project and space reconfiguration 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.

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 2018). Some proposals included in the strategic plan and preliminary budget are not in the manager's proposal:

- The compliance and safety officer's position,
- Additional truck drivers in Public Works,
- Restoring a third administrative assistant's position in the Police Department,
- Two of the four proposed paramedics' positions (two <u>are</u> included in the manager's proposal), and
- The teen services assistant at the library.

The only other mission-based proposal (i.e. not in the strategic plan but included in the preliminary budget) <u>not</u> appearing in the manager's proposal is the addition of shared administrative support in the tax and town clerk's offices, with a second deputy clerk's position being added instead.

The manager's proposed budget eliminates the uncertainty of municipal revenue sharing, allowing it to be used to help fund long-standing capital needs or reduce the property tax levy. It makes use of available unassigned fund balance at the end of fiscal 2015 for capital equipment and projects. It provides a path forward in addressing strategic and service needs identified in the plan adopted by the Council, and continues to bring focus to our mission in service of Windham's residents and taxpayers.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

SUMMARY STATEMENT OF ESTIMATED REVENUES AND PROPOSED APPROPRIATIONS

Budget Proposal	FY 2016 Approved	FY 2017 Preliminary	FY 2017 Manager	FY 2017 Council
Estimated Revenues	$ 17,247,836	$ 16,375,204	$ 16,743,819	$ 16,802,027
Operating Appropriations	$ 12,471,805	$ 13,915,387	$ 13,345,971	$ 13,404,179
Non-Operating Appropriations	$ 4,776,031	$ 3,372,848	$ 3,397,848	$ 3,397,848
Total Appropriations	$ 17,247,836	$ 17,288,235	$ 16,743,819	$ 16,802,027
Net Surplus/(Deficit)	$ (0)	$ (913,031)	$ (0)	$ (0)
Amount Below/(Above) Levy Limit	$ 290,914	$ 33,740	$ 19,316	$ 90,770

TOWN of WINDHAM
FY 2016-2017 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 About half of the estimated increase is expected to be offset when the tax rate is set, reducing the effective levy increase to about 3.8%. Beginning in fiscal 2015 the town has been reducing the amount of revenue sharing (see account R0430, below) reflected in its budget. This has been done to insulate 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 two current municipal development (i.e. TIF) districts is $19,316 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.

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 reduces estimated revenue sharing to zero. Any revenue sharing actually received would become part of fund balance at the end of the fiscal year and could be used to offset taxes or capital in future years.
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 2017, includes $55,000 in fees as revenue to offset the proposed staff engineer's position in account 6120. Previously, this 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.

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 does provide a self-declared hardship waiver, but has also built up a substantial balance on uncollectible accounts since it has not used a collection service. In order to more appropriately account for revenue, this account shows the gross amount of estimated billings with an offset for "bad debt" in 4130-46030.
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 50% 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 $100,000 of the contribution to the capital equipment replacement fund (9110), $100,000 to road improvements (9120), supplemental funding of $163,927 for the South Windham Fire Station project and $100,000 toward space reconfiguration at the public library. The remaining amount, $200,000, 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 2016-2017 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,
R0600	Proceeds from the sale of long-term bonds or notes. FY 2016 reflects the authorization of the South Windham Fire Station project.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

STATEMENT OF ESTIMATED REVENUES

acct	description	FY 2015 actual	FY 2016 estimate	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
0400	Property Taxes	$ 8,109,449	$ 8,907,292	$ 8,663,301	$ 9,531,103	$ 9,586,086	$ 9,514,632
0401	Supplemental Taxes	1,013		23,590			
0402	Payments in Lieu of Taxes	7,104	3,250	-	3,250	3,250	29,247
0403	Cashup/Shortages-Overages	75		10	-	-	-
0405	Tax Reports	83	-	18	-	-	-
0407	Interest on Taxes	110,116	100,000	43,633	100,000	100,000	100,000
0408	Tax Lien Fees	19,810	12,000	13,354	12,000	15,000	15,000
0409	Excise Taxes	3,004,550	2,850,000	1,724,343	3,000,000	3,250,000	3,250,000
0410	Town Clerk Fees	46,649	45,000	17,726	45,000	45,000	45,000
0411	Building Fees	109,518	100,000	57,967	100,000	125,000	125,000
0412	Plumbing Fees - Town	42,055	35,000	23,366	35,000	40,000	40,000
0413	Boat Excise Tax	33,416	25,000	4,643	25,000	25,000	25,000
0414	Proof of Insurance Fax	124		89	-	-	-
0415	Dundee Park	32,035	37,000	33,457	37,000	37,000	37,000
0416	Recreation Fees	176,481	180,000	34,185	180,000	180,000	210,665
0417	Snowmobile Reg - Town	6,984	6,818	358	6,000	7,132	7,132
0418	Boat Registration - Town	1,700	1,000	322	1,000	1,000	1,000
0419	ATV Registration - Town	604	400	319	400	400	400
0420	Mail-In ReRegistrations	-	-	764	-	-	-
0421	CATV Fees	120,084	120,000	-	115,000	115,000	115,000
0422	Police Fines & Fees	4,455	2,000	2,333	4,000	4,000	4,000
0424	Court/Witness Fees	850	-	50	-	-	-
0425	Animal Control Fines & Fees	-		160	-	-	-
0427	Passports	15,165	12,500	10,920	12,500	12,500	12,500
0430	State Revenue Sharing	718,983	325,000	377,069	-	-	-
0431	State of Maine	21,272	25,000	20,671	20,000	20,000	20,000
0432	User Permit	-		-	-	-	-
0433	Mechanical Systems	-		1,488	-	-	-
0434	Library Fines and Fees	7,029	7,500	4,300	7,500	7,500	7,500
0435	Local Road Assistance	248,320	250,000	250,876	250,000	250,000	250,000
0438	Cell Tower Colocations	30		-	-	-	-
0440	Assessor's Fees	767	500	276	500	500	500
0441	Dog Licenses - Town	10,762	9,000	4,205	9,000	9,000	9,000
0442	Hunting & Fishing - Town	2,363	3,000	1,163	3,000	3,000	3,000
0443	Registration Fees - Town	51,169	50,000	26,009	50,000	50,000	50,000
0444	Board of Appeals	1,600	1,500	1,600	1,500	1,500	1,500
0445	Subdivision/Review Fees	16,350	5,000	9,600	60,000	60,000	60,000
0446	Road Construction Fees	-	-	461	-	-	-
0447	Accessory Apt. Permit	-	-	-	-	-	-
0448	Site Plan Fees	5,975	2,500	6,175	2,500	5,000	5,000
0449	Sewer Application Fees	-	-	-	-	-	-
0450	Sewer Fees	22	351,756	50,899	351,756	351,756	351,756
0451	Cemetery Trust Fund	2,800	2,800	-	2,800	2,800	2,800
0452	Change of Use Permit	-	-	100	-	-	-
0453	Shoreland Review Fees	-		-	-	-	-
0454	Subdivision Amendment	2,800	-	1,050	-	-	-
0455	Auto Junkyard Fee	391	350	391	350	350	350
0456	Gravel Pit Fees	-	-	650	-	-	-
0457	Shoreland CEO Permit	3,550	1,000	2,450	1,000	2,000	2,000
0458	Sub-Surface Review Fees	3,230	1,000	2,250	1,000	2,000	2,000
0460	Recyclable Revenue	143		-	-	-	-

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

STATEMENT OF ESTIMATED REVENUES

acct	description	FY 2015 actual	FY 2016 estimate	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
0470	Solid Waste Fees	450,420	500,000	136,912	450,000	450,000	450,000
0471	Chaffin Pond Preserve	-	-	19	-	-	-
0474	Rescue Misc Fees	535	-	135	-	-	-
0475	Rescue Service Fees	617,674	590,000	310,748	600,000	600,000	620,000
0476	Fire/Rescue Fines & Fees	225	-	5	-	-	-
0480	Interest on Investments	28,071	20,000	11,609	25,000	25,000	25,000
0481	Town Garage Lease	9,416	9,416		9,416	9,416	9,416
0482	General Assistance	6,769	20,000	264	20,000	20,000	28,000
0483	Zone Change Fees	1,100	-	-	-	-	-
0484	Miscellaneous Revenue	83,780	72,000	33,980	97,000	97,000	97,000
0485	Sale of Town Property	-	1,600		-	-	-
0486	Building/Space Rental	-			-	-	-
0487	SSI Recoveries	1,246			-	-	-
0495	Fund Balance		480,000		763,927	763,927	763,927
0497	Impact Fees		50,000		50,000	75,000	75,000
0498	TIF Transfers	277,761	318,654		350,602	350,602	395,602
0499	RSU Service Payments	45,000	45,000		41,100	41,100	41,100
0600	Bond Proceeds		1,668,000		-	-	-
Total Non-Property Tax Revenues		6,351,408	8,340,544	3,223,370	6,844,101	7,157,733	7,287,395
Total Revenues, All Sources		$ 14,461,870	$ 17,247,836	$ 11,910,260	$ 16,375,204	$ 16,743,819	$ 16,802,027

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

SUMMARY OF PROPOSED APPROPRIATIONS

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
ADMINISTRATIVE SERVICES							
1110	Town Council	113,763	111,283	72,210	138,280	138,280	158,280
1120	Town Manager's Office	446,632	445,981	221,771	528,973	480,486	480,686
1130	Collection & Registration Services	212,591	237,467	124,379	271,639	246,917	246,917
1140	Information Services	150,287	163,380	81,247	171,864	171,864	171,864
1150	Community Participation	65,144	67,672	44,243	44,042	49,188	69,188
1160	Community TV & E-Government	45,089	55,824	33,479	56,058	56,058	56,058
1180	Economic Development	150,000	160,893	162,393	186,468	186,468	186,468
1210	Insurance	111,451	129,362	119,254	131,320	131,320	131,320
1220	Employee Benefits	1,786,900	1,866,373	938,588	2,097,861	1,977,331	1,987,612
1230	Banking & Investment Services	242	-	-	-	-	-
	Total	3,082,098	3,238,235	1,797,565	3,626,505	3,437,912	3,488,393
PUBLIC WORKS SERVICES							
2110	Administration	165,962	171,365	87,028	228,272	216,618	216,618
2120	Highway Maintenance	610,129	640,066	337,390	750,681	680,286	680,286
2130	Traffic Safety	91,463	123,000	69,493	135,500	135,500	135,500
2150	Snow Removal	380,839	385,332	129,548	425,000	425,000	425,000
2210	Building Maintenance	514,957	518,557	221,016	577,873	570,006	570,006
2220	Grounds Maintenance	15,676	13,600	2,935	13,600	13,600	13,600
2510	Vehicle Maintenance	366,805	395,074	172,989	385,996	385,996	385,996
2910	Solid Waste	762,126	827,935	335,605	845,087	845,087	845,087
	Total	2,907,958	3,074,930	1,356,005	3,362,010	3,272,093	3,272,093
POLICE SERVICES							
3110	Police Services	1,938,526	1,890,029	936,681	2,006,408	1,966,946	1,966,946
3120	Communications	356,105	377,204	180,190	377,714	377,714	385,714
3140	Animal Control	44,264	62,976	17,765	64,910	64,910	64,910
3210	Vehicle Maintenance	114,011	109,529	32,968	95,555	95,555	95,555
	Total	2,452,906	2,439,738	1,167,603	2,544,588	2,505,126	2,513,126
FIRE/RESCUE SERVICES							
4110	Fire-Rescue Services	1,556,748	1,579,624	751,834	1,921,918	1,740,905	1,740,905
4130	Rescue	-	-	-	-	-	-
4140	Emergency Management	419	1,480	191	1,480	1,480	1,480
4150	Water Main Charges	95,252	93,849	49,186	94,730	94,730	94,730
4210	Vehicle Maintenance	166,405	142,730	50,832	134,514	134,514	134,514
	Total	1,818,825	1,817,683	852,043	2,152,642	1,971,629	1,971,629
RECREATION & LIBRARY SERVICES							
5110	Parks and Recreation Admin	160,867	174,587	83,558	182,246	182,246	182,246
5111	Recreation Programming	234,069	176,300	106,255	177,830	177,830	208,495
5120	Parks - Dundee Park & Trails	80,643	91,982	48,088	88,032	88,032	96,354
5130	Parks - Skate Park	2,308	14,502	1,454	20,750	20,750	20,750
5510	Public Library	363,672	381,829	195,108	456,976	424,808	414,886
	Total	841,560	839,200	434,463	925,834	893,666	922,731
PROPERTY & INSPECTION SERVICES							
6110	Code Enforcement & Zoning Admin	195,451	237,269	124,615	302,573	293,899	265,551
6120	Planning	184,412	205,608	95,853	325,015	311,190	311,190
6121	Comprehensive Master Plan	44,604	25,000	2,001	-	-	-
6510	Assessing	257,293	258,207	128,064	295,603	285,044	285,044
6520	Geographic Information Systems	5,930	11,446	1,257	15,450	15,450	15,450
	Total	687,689	737,530	351,790	938,641	905,583	877,235

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

SUMMARY OF PROPOSED APPROPRIATIONS

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
TOWN CLERK SERVICES							
7510	Town Clerk	156,216	159,070	80,515	196,503	191,298	190,308
	Total	156,216	159,070	80,515	196,503	191,298	190,308
SOCIAL SERVICES							
8110	Social Services	109,433	142,219	49,496	145,864	145,864	145,864
8120	Social Service Agency Funding	21,400	23,200	23,050	22,800	22,800	22,800
	Total	130,833	165,419	72,546	168,664	168,664	168,664
	TOTAL OPERATING	**12,078,085**	**12,471,805**	**6,112,529**	**13,915,387**	**13,345,971**	**13,404,179**
CAPITAL OUTLAY & FIXED CHARGES							
9110	Equipment Replacement	-	625,000	633,902	725,000	725,000	725,000
9120	Road Improvements	868,013	1,080,000	724,270	850,000	850,000	850,000
9130	Buildings & Facilities Improvement	518,760	2,268,650	(12,667)	859,592	859,592	859,592
9140	Land & Facilities Improvement	3,106	50,000	-	50,000	75,000	75,000
9170	Sewer	-	351,756	146,565	351,756	351,756	351,756
9510	Debt Service	205,125	200,625	176,438	236,500	236,500	236,500
	Total	1,595,004	4,576,031	1,668,508	3,072,848	3,097,848	3,097,848
CONTINGENCY							
9910	General Contingency Fund	46,072	100,000	54,829	150,000	150,000	150,000
9920	Energy & Weather Emergency Fund	-	100,000	-	150,000	150,000	150,000
	Total	46,072	200,000	54,829	300,000	300,000	300,000
	TOTAL NONOPERATING	**1,641,076**	**4,776,031**	**1,723,337**	**3,372,848**	**3,397,848**	**3,397,848**
	TOTAL APPROPRIATIONS	**13,719,161**	**17,247,836**	**7,835,866**	**17,288,235**	**16,743,819**	**16,802,027**

1110 – TOWN COUNCIL

MISSION:
To represent the interests of the town's citizens and provide effective leadership and governance as defined by the town's charter, state and federal laws and constitutions.

SUCCESS:
One way of demonstrating success as a governing body is to set, and work toward, the achievement of goals.

MEASUREMENT:
As a threshold indicator, to have set goals for at least the council session, and to accomplish those goals (or complete the subsidiary tasks identified for the session for goals that extend beyond it)

INDICATOR: GOALS ACCOMPLISHED, 2014-2015

0	50	100
●●● 87%OOOOOOOO		

● Completed
O Remaining

The Council's goals for 2014-2015 were:

- Comprehensive Plan
  - Continue to work on the plan according to the project timetable and budget previously approved by the Council. **IN PROGRESS, remains about 1Q behind schedule as previously reported.**
- Strategic Planning/Budget Approach
  - Complete mission inventory update by February 1, 2015. **DONE**
  - Complete reframing/rewrite of departmental mission statements in alignment with the town's mission, vision, and value statements by March 1, 2015. **DONE**
  - Prepare budgets that relate department activities to mission inventory and mission statement; identify high level outcomes, major areas of service or function, the recommended level of each, and what proportion of that is being funded (currently, and proposed) for Council consideration by April 1, 2015. **DONE**
  - Environmental scan/SWOT analysis complete by July 1, 2015. **DONE**
    - External and internal environmental assessments. **DONE**
    - Identification of strengths, weaknesses, opportunities, and threats. **DONE**
    - Strategic issue identification complete by August 1, 2015. **DONE**
    - Strategy development by October 1, 2015. **DONE**
    - Plan adoption by November 1, 2015. **DONE**
- Capital Planning
  - Establish estimated costs and relative priorities for classes of capital improvements:
    - Buildings and other facilities (CD 14-303, 9/30/2014 and 1/20/2015), **DONE,**
    - Roads (1/27/2015), **DONE** and
    - Equipment (Complete, ongoing updates). **DONE**
  - Complete application for CDBG planning grant funds for community center needs assessment public process, options, and estimates for Council consideration by January 27, 2015. **DONE. Unanimously voted not to submit the application. Council Order 15-013, 2/3/2015.**
  - Incorporate capital plan costs for fiscal 2016 into manager's proposed budget for Council consideration by April 1, 2015. **DONE**
  - Complete installation of playground equipment at Lippman Park by September 1, 2015. **DONE**
  - Incorporate other elements of the Lippman Park master plan into the capital plan (see above). **NOT DONE**

Priority B:
- 21st Century Downtown plan
  - Include corridor design in manager's proposed budget for Council consideration by April 1, 2015. **DONE**
  - Conduct and complete corridor design through preliminary engineering by January 1, 2016. **IN PROGRESS**

1110 – TOWN COUNCIL

Other:

- Police chief selection process. **DONE**
- Parks and Recreation Director selection process. **DONE**
- Anglers Road MPI. **IN PROGRESS**
- Wastewater management planning. **IN PROGRESS**
- South Windham Fire Station. **IN PROGRESS**
- Public Works/Maintenance Facility schematic design update. **DONE, project not approved by voters at November 3, 2015 referendum.**
- Forest Lake public easement winter maintenance issues. **IN PROGRESS**

Goals, or subsidiary goals, planned for the year and completed ("DONE") were given one point. Those partially complete ("DONE/IN PROGRESS") were given one-half point. Tasks under way ("IN PROGRESS") were given one-quarter point. Any tasks or goals not under way ("NOT STARTED") would have gotten no points.

The Council's goals for 2015-2016 (and progress as of March 2016) are:

Priority A:

- Comprehensive Plan
  - Maintain progress toward completion, Council action by 2Q 2017. **IN PROGRESS**
- Private Roads, Standards, and Development
  - Identify ordinance amendments to strengthen standards for development on private roads and existing private ways. **IN PROGRESS**
  - Consider and act on amendments by July 1, 2016

Priority B:

- 21st Century Downtown plan
  - Complete preliminary engineering. **IN PROGRESS**
  - Identify specific projects for funding application, incorporation into capital plans for FY 2018 and beyond

Other:

- Complete Anglers Road intersection project. **IN PROGRESS**
- Complete South Windham fire station renovation project. **IN PROGRESS**

TOWN of WINDHAM

FY 2016-2017 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
Budget workshops	2
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. However, based on 2015 fiscal year expenses, 2016 fiscal year-to-date expenses, and allowing for an increase in hourly rates, this account has been increased for 2017.

The Council increased this account by $20,000. See FY2016-2017 budget amendment digest, amendment C02.

42020 Independent auditor's engagement for the 2015-2016 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 Development Foundation	300
American Society of Composers, Authors & Publishers (ASCAP)	335
Broadcast Music, Inc. (BMI)	335
Portland Area Comprehensive Transportation Systems (PACTS)*	0
Total	$43,883

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

1110 - TOWN COUNCIL

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	3,955	7,350	2,240	13,230	13,230	13,230
42010	Legal Services	58,621	40,000	32,801	60,000	60,000	80,000
42020	Audit Fees	17,250	19,300	14,300	19,300	19,300	19,300
42090	Training/Conferences	-	500	17	500	500	500
42100	Travel/Meals	-	250	187	250	250	250
42110	Memberships	33,937	43,883	22,665	45,000	45,000	45,000
		113,763	111,283	72,210	138,280	138,280	158,280

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.

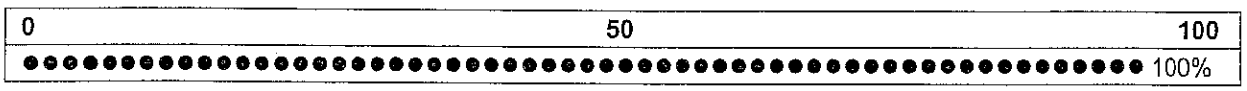
SUCCESS:
Supporting the Town Council in its role is important to the success of the manager's office. Effectively managing the Council's workflow, ensuring items are prepared for and followed up on is an essential part of making sure the operation of Windham's local government reflects the priorities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

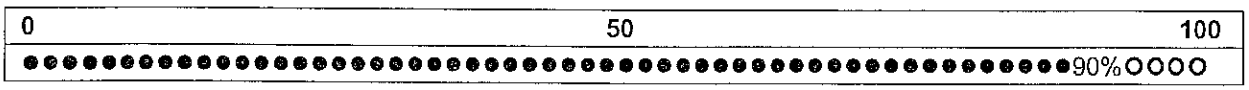
INDICATOR: AGENDAS COMPLETED AND PUBLISHED, 2015



● Completed
O 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, 2015



● Completed
O Remaining

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 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
Finance Administrative Assistant	0.8
Total current authorized positions	5.6
Strategic plan:	
Compliance/Safety Coordinator	1.0
Eliminated in manager's proposal	**(1.0)**
Other:	
Increase both Financial Administrative Assistant positions by 8 hours per week	0.4
Total staffing as proposed	6.0

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 2016-2017 MUNICIPAL BUDGET

1120 - TOWN MANAGEMENT

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	388,402	393,806	199,349	466,668	418,181	418,181
41030	Part-Time Compensation	-	-	647	-	-	-
42030	Professional Services	24,469	19,875	5,097	25,000	25,000	25,000
42040	Print Services	-	500	-	500	500	500
42050	Equipment Maintenance	55	-	55	55	55	55
42060	Telephone	7,415	6,500	3,214	7,500	7,500	7,500
42070	Advertising	2,282	2,000	312	2,500	2,500	2,500
42080	Postage	5,006	5,000	2,293	5,500	5,500	5,500
42090	Training/Conferences	1,429	1,800	572	2,000	2,000	2,000
42100	Travel/Meals	3,559	3,500	4,088	4,500	4,500	4,500
42110	Memberships	1,713	2,000	1,240	2,000	2,000	2,000
43010	Supplies & Materials	7,152	6,000	2,408	7,250	7,250	7,250
43030	Books, Maps & Publications	3,121	3,000	1,381	3,500	3,500	3,700
43220	Other Equipment	-	-	-	-	-	-
43300	Copy Services	2,029	2,000	1,117	2,000	2,000	2,000
		446,632	445,981	221,771	528,973	480,486	480,686

TOWN of WINDHAM

FY 2016-2017 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
    - 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

File Town Report

Hunting / Fishing licenses

Issue and accept ballots

Notary Services

Passport applications and photos

Process and balance all monies that come into the Town

Scan checks on a daily basis

Research and collect all insufficient funds checks

Sewer Collections

Create and send notices

File Sewer Liens when necessary

File Sewer Discharges

- Snowmobile, resident and non-resident
- Tax collection
    - Create and send tax bills
    - Filing and discharging tax liens
    - Mass mailings (2,000 courtesy notices; 1,500 30 day notices, and 300-500 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.
    - Passports are now accepted from 8am to 3pm. We are required to mail passports on a daily basis.
    - There are times when one of the passport agents has to bring the passports to the post office
    - On their way home.
- 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.

1130 – COLLECTION AND REGISTRATION SERVICES

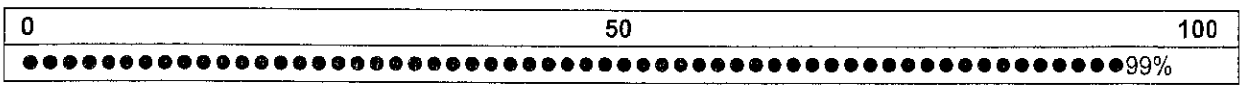
- Peak morning hours are 8:00 – 8:30 am. People want to do their business on their way to work. People would also like us to be open at 7am like we used to be.
- Mid-day peak between 11:30 am and 1:00 pm. The office averages 4-5 passports between 11:30am - 12:30 when people use their lunch hour to do 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:
Success is defined as providing accurate and prompt service to the public, and compliance with all state and federal requirements. The Municipal supervisors in Augusta always give us high praise because of the excellent job we do!

MEASUREMENT:
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.

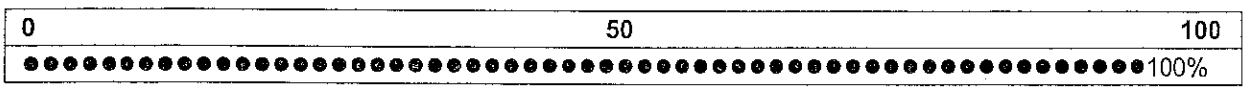
Periodic audits are conducted by the U.S. Department of State demonstrate compliance with government regulations. The last audit done by the State Department reported the office's accuracy rate at 99%.

INDICATOR: PASSPORT PROCESSING AUDIT ACCURACY RATE



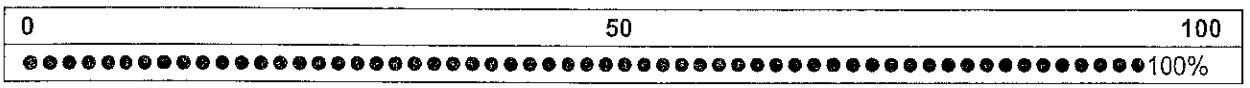
Periodic audits are conducted by the Maine Bureau of Motor Vehicles (BMV) and the Maine Department of Inland Fisheries & Wildlife (IF&W) demonstrate compliance with Maine law. Audits are done on a weekly basis by the Motor Vehicle Department, and monthly by Inland Fisheries & Wildlife. Money totals are accurate; the end of the year sticker report is perfect.

INDICATOR: BMV/IF&W AUDIT ACCURACY RATE



Annual performance reviews for the employees are conducted on time, within thirty days of when the evaluation was due.

INDICATOR: EVALUATIONS COMPLETED ON TIME



- ● Completed
- ○ Remaining

MISSION GAP:

In this office, as well as the Town Clerk's 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 24 hour part-time position also would improve customer service and scheduling flexibility.

TOWN of WINDHAM

FY 2016-2017 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 (0.6 FTE)
Removed in the manager's proposed budget

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

41030 A part time (24 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 15% 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 647 passports applications, for which a $25 processing fee is charged, which resulted in $16,175 collected. 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 2016 the office has already processed 415 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 2015 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 2016-2017 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.

The Finance Committee increased this account by $200. See FY2016-2017 budget amendment digest, amendment F02.

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.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

1130 - COLLECTION AND REGISTRATION SERVICES

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	180,158	192,167	97,593	197,967	197,967	197,967
41020	Overtime Compensation	-	-	-	150	150	150
41030	Part-time Compensation	-	-	412	24,722	-	-
42030	Professional Services	15,260	20,000	12,356	22,500	22,500	22,500
42050	Equipment Maintenance	203	200	-	300	300	300
42060	Telephone	150	800	50	300	300	300
42070	Advertising	147	250	-	300	300	300
42080	Postage	11,519	18,000	10,188	18,500	18,500	18,500
42090	Training/Conferences	-	250	-	250	250	250
42100	Travel/Meals	840	800	316	900	900	900
43010	Supplies & Materials	3,096	3,500	2,265	3,750	3,750	3,750
43030	Books, Maps & Publications	489	700	491	800	800	800
43220	Other Equipment	729	800	708	1,200	1,200	1,200
		212,591	237,467	124,379	271,639	246,917	246,917

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

1140 – INFORMATION SERVICES

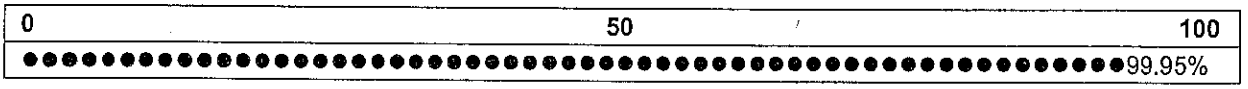
MISSION:
Information Services provides stable software and hardware platforms for town employees, meeting various needs in all departments through user support, hardware and software support, installation, troubleshooting, maintenance, and repair for about 20 physical and virtual servers, 150 clients and devices, 10 wireless networks, 50 printers, and 6 firewalls with network infrastructure at eight fixed locations plus multiple mobile clients.

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

MEASUREMENT:
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.

INDICATOR: SERVER UPTIME



- ● Uptime
- O Downtime

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

MISSION TREND:
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. Additionally, the massive investments in the data storage industry will likely also compel Information Services to consider moving some server needs to the "cloud" which again shifts largely towards operating expenses rather than capital purchases.

TOWN of WINDHAM

FY 2016-2017 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.

42060 Annual cost of Internet provider and data lines through Verizon, Time Warner 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 2016-2017 MUNICIPAL BUDGET

1140 - INFORMATION SERVICES

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	96,114	101,760	50,401	106,788	106,788	106,788
41020	Overtime Compensation	936	2,500	744	2,000	2,000	2,000
42030	Professional Services	100	1,000	-	1,000	1,000	1,000
42050	Equipment Maintenance	31,368	36,000	20,397	40,000	40,000	40,000
42060	Telephone/Data Lines	19,019	18,920	8,561	19,776	19,776	19,776
42090	Training/Conferences	1,250	1,400	999	500	500	500
42100	Travel/Meals	340	300	110	300	300	300
42110	Memberships	249	300	23	300	300	300
43010	Supplies & Materials	717	1,000	13	1,000	1,000	1,000
43030	Books/Maps/Publications	195	200	-	200	200	200
44190	Capital Equipment	-	-	-	-	-	-
		150,287	163,380	81,247	171,864	171,864	171,864

TOWN of WINDHAM

FY 2016-2017 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

ACCOUNT DETAIL

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 FY2016	PROPOSED FY2017	COUNCIL APPROVED
Memorial Day Parade	$ 1,500	$1,500	$1,500
Holiday Lights & Banners	32,000	5,000	25,000
Windham Drifters Snowmobile Club	6,172	6,818	6,818
Volunteer Recognition Event	3,500	5,000	5,000
Memorial Day Flags/Markers	1,200	1,200	1,200
Additional/Miscellaneous	0	0	0
Watershed Protection	10,000	10,000	10,000
Windham Community Garden	0	0	0
Windham Senior Meals	600	600	600
Windham Historical Society	10,000	10,000	10,000
TOTAL	$64,972	$40,118	$60,118

Council increased the amount for holiday lights by $20,000. See FY2016-2017 budget amendment digest, amendment C03.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

1150 - COMMUNITY PARTICIPATION

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation				6,370	6,370	6,370
42090	Training/Conferences	-	200	0	200	200	200
42100	Travel/Meals	87	500	0	500	500	500
42110	Memberships	-	-	0	-	-	-
43010	Supplies & Materials	-	1,500	44	1,500	1,500	1,500
43030	Books, Maps & Publications	-	500	-35	500	500	500
44070	Contributions to Agencies	65,057	64,972	44,234	34,972	40,118	60,118
		65,144	67,672	44,243	44,042	49,188	69,188

TOWN of WINDHAM

FY 2016-2017 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

ACCOUNT DETAIL

41030	Compensation:	
	Part-time station coverage	$ 10,843
42030	Professional Services	
	Granicus	
	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
	Open Platform managed hardware	3,300
	Total, Granicus services	28,000
	Web site	
	Annual hosting, support	$ 11,815
	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 2016-2017 MUNICIPAL BUDGET

1160 - COMMUNITY TV & E-GOVERNMENT

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41030	Part-time Compensation	8,672	10,609	4,228	10,843	10,843	10,843
42030	Professional Services	31,885	39,815	29,185	39,815	39,815	39,815
42060	Telephone	120	600	40	600	600	600
42070	Advertising	-		-			
42100	Travel/Meals	-		-			
42110	Memberships	-	-	-	-	-	-
42210	Electrical Equipment Maintenan	1,394	1,500	7	1,500	1,500	1,500
43010	Supplies & Materials	50	300	20	300	300	300
43220	Other Equipment	-	-	-	-	-	-
44190	Capital Equipment	2,968	3,000	-	3,000	3,000	3,000
		45,089	55,824	33,479	56,058	56,058	56,058

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

44070	Allocation of TIF funding for WEDC operations and projects:	$186,468

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

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

1180 - ECONOMIC DEVELOPMENT

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
44070	Contributions to Agencies	150,000	160,893	162,393	186,468	186,468	186,468
		150,000	160,893	162,393	186,468	186,468	186,468

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

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	Insurance for all municipal vehicles, owned and leased	$ 55,500
42620	Property, General and Employee Liability Boiler Coverage Umbrella Policy	$ 40,800
42630	Professional Liability [Fire/Rescue included in General Liability policy) Public Officials Liability Police Liability Bonds	$ 30,020
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 2016-2017 MUNICIPAL BUDGET

1210 - MUNICIPAL INSURANCES

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
42610	Vehicle Insurance	46,980	44,982	51,343	55,500	55,500	55,500
42620	Property & General Liability	39,195	52,920	38,797	40,800	40,800	40,800
42630	Professional Liability	24,786	26,460	26,915	30,020	30,020	30,020
44080	Safety Committee	490	5,000	2,199	5,000	5,000	5,000
		111,451	129,362	119,254	131,320	131,320	131,320

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

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 8% premium increase in calendar 2017, which will affect the last six months of the budget year.

Health & dental insurance	$ 893,247
HRA funding	30,000
Third party administrator	6,385
Total	$ 929,632

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 and 11.4% of gross pay for the firefighters.

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. This includes a projected 5% increase over FY16.

42650 Unemployment benefits as assessed by the State of Maine. The town is a "direct pay" employer and does not carry unemployment compensation insurance.

Benefits are modified in the manager's budget proposal based on positions in that proposal to the extent they differ from the preliminary budget, which includes all positions in the strategic plan approved in October 2015 and other requests as other needs were identified.

The adjustments made to Social Security (41060), Health & Dental (41070) and Workers Compensation (42600) are related to approved amendments to the addition and removal of requested positions and adjustments to staffing hours. See FY2016-2017 budget amendment digest, amendments F04, F05, and C01.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

1220 - EMPLOYEE BENEFITS

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41060	Social Security	468,514	477,448	246,431	550,831	516,266	522,843
41070	Health & Dental	775,299	788,434	396,138	929,632	853,089	856,231
41080	Deferred Compensation	126,418	138,691	70,424	140,000	137,000	137,000
41090	Tuition Reimbursement	-	5,000	-	5,000	5,000	5,000
41110	Classification Plan	-	-	-	-	-	-
41120	MPERS Contributions	157,620	177,000	69,030	182,000	186,740	186,740
41140	Income Protection	4,427	6,800	2,974	7,200	7,200	7,200
41150	Long Term Disability	6,666	7,500	3,145	6,500	6,500	6,500
42600	Workers Compensation	241,883	260,500	150,445	271,698	260,536	261,098
42650	Unemployment Compensation	6,074	5,000	0	5,000	5,000	5,000
		1,786,900	1,866,373	938,588	2,097,861	1,977,331	1,987,612

1230 – BANKING & INVESTMENT SERVICES

This account was incorporated into the Town Manager's Office (budget account 1120) for fiscal 2016. This is the last year it will appear in the budget workbook because it had recorded expenditures in fiscal 2015.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

1230 - BANKING & INVESTMENT SERVICES

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
42030	Professional Services	242	-	-	-	-	-
		242	-	-	-	-	-

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, 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 25.5 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 2016-2017 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.)

MEASUREMENT:

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

ACCOUNT DETAIL

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

Director	1.0
Administrative Assistant	1.0
Total current authorized positions	2.0
Strategic plan:	
Add Stormwater Compliance Officer position	1.0
Total staffing as proposed	3.0

Note: The proposed Stormwater Compliance Officer's position will be shared 50/50 with the Town of Gorham. A revenue offset of $25,000 is included in Miscellaneous Revenues (R0484), with the position being budgeted beginning October 1, 2016.

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.

Increase due to stormwater compliance requirements in the town's five year permit, both for consultants and the Interlocal Stormwater Working Group. 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.

Increase in MyGov asset management monthly fees, OSHA required hearing tests.

42060 Telephone and data lines, cellular phones for the whole department.

42070 Advertising for position vacancies, public awareness efforts, and bids or RFPs. **Increase based on usage.**

42080 Postage. **Increase based on usage**

42090 Conferences and training including Maine Local Road training programs, APWA annual conference and regional conferences for the director, and other management or training programs.

42100 Expenses related to training, conferences, or attendance at meetings and other functions.

42110 Membership dues for American Public Works Association, Maine Better Roads, APWA Subscriptions, Fleet Card

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. **Decrease**

43010 Fax machine cartridges, office and other miscellaneous supplies. **Increase based on usage**

43030 Books, maps, and publications as needed.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

2110 - PUBLIC WORKS ADMINISTRATION

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	122,979	127,609	65,617	181,542	169,888	169,888
42030	Professional Services	27,870	28,000	13,438	31,630	31,630	31,630
42060	Telephone	3,833	4,200	1,308	4,200	4,200	4,200
42070	Advertising	1,085	500	2,177	1,000	1,000	1,000
42080	Postage	87	256	221	400	400	400
42090	Training/Conferences	1,827	2,000	128	2,000	2,000	2,000
42100	Travel/Meals	2,784	1,500	641	1,500	1,500	1,500
42110	Memberships	254	250	184	250	250	250
42210	Electrical Equipment Maintenan	2,180	4,300	1,529	2,500	2,500	2,500
43010	Supplies & Materials	2,891	2,500	1,787	3,000	3,000	3,000
43030	Books, Maps & Publications	172	250	0	250	250	250
43220	Other Equipment			0			
		165,962	171,365	87,028	228,272	216,618	216,618

TOWN of WINDHAM

FY 2016-2017 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%; in 2014, 45% were mowed over 338 hours. 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.

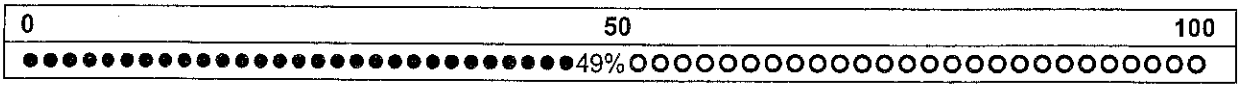
MEASUREMENT:
Roadsides are mowed to increase sight distance, improving driver reaction time to hazards approaching the traveled way from the road side. Regular mowing also limits the growth of woody vegetation, reducing time-consuming and more costly cut-and-chip operations with a crew, chainsaws, chippers, 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. 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 2017 the roadside mowing measure of success will be to mow at least 45% of roadsides (about 81 miles) over no more than 270 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, 2015



● Completed
O 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 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.

2120 – ROAD MAINTENANCE

- 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, and in 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.

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 $46.19 per assessed property for the last four winters (not including 2015-2016). Adding the cost of contract plowing price to these figures increases the cost per assessed property by an average of $10.44 over the four year contract period, for a total of about $57 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.

Add staff engineer position.

Another need is for engineering to conduct the town's "third-party" review on subdivisions or commercial development when needed, inspect new development to insure that the projects are being built to the approved plans, help updating ordinances on roads, engineering on construction of roads and drainage work done by public works, work with the mandated storm water regulations, and work with the town planner. A staff engineer could be partially funded through fees now paid by developers to a consultant and reduction in avoided cost for outside engineering services, and would provide more flexibility, oversight, and engineering perspective on town projects. This position is included in the planning budget.

2120 – ROAD MAINTENANCE

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 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

ACCOUNT DETAIL

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

Highway Maintenance Supervisor	1.0
Equipment Operator	3.0
Truck Drivers	9.0
Total current authorized positions	13.0

Strategic plan:

Truck drivers	2.0
Eliminated in manager's proposal	**(2.0)**
Total staffing as proposed	13.0

52 weeks of on-call coverage @ $100/week. **Increase per contract**

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. **Increase for catch basin cleaning and calcium chloride for dust control.**

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. **increase for actual cost**

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. **Increase for mail box replacement on roads that are reconstructed or paved**

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

2120 - ROAD MAINTENANCE

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	434,621	441,086	228,326	539,021	468,626	468,626
41020	Overtime Compensation	53,483	58,155	3,465	58,600	58,600	58,600
41030	Part-Time Compensation	11,325	-	-			
42090	Training/Conferences	174	500	65	500	500	500
42260	Contracted Services	50,557	71,200	57,752	72,750	72,750	72,750
43050	Clothing, Safety Equipment	8,831	9,125	4,589	9,310	9,310	9,310
43180	Minor Equipment & Tools	2,246	2,000	1,262	2,500	2,500	2,500
43220	Other Equipment	2,462	3,000	1,304	3,000	3,000	3,000
44100	Road Maintenance Materials	46,430	55,000	40,627	65,000	65,000	65,000
		610,129	640,066	337,390	750,681	680,286	680,286

TOWN of WINDHAM

FY 2016-2017 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.

2130 - TRAFFIC SAFETY

ACCOUNT DETAIL

42190	Contracted services including road striping (49 miles) and pavement marking program, and guard rail replacement. **Increase for fall striping of the North Windham Corridor.**
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 2016-2017 MUNICIPAL BUDGET

2130 - TRAFFIC SAFETY/DRAINAGE

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
42190	Contracted Services	-	38,000	32,671	50,500	50,500	50,500
42210	Electrical Equipment Maintenan	10,076	10,000	1,204	10,000	10,000	10,000
42220	Electricity	70,302	65,000	29,079	65,000	65,000	65,000
43270	Traffic Signs	11,085	10,000	6,539	10,000	10,000	10,000
		91,463	123,000	69,493	135,500	135,500	135,500

TOWN of WINDHAM

FY 2016-2017 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

ACCOUNT DETAIL

42170 Snowplowing contract for 26.32 miles of public roads and public easements. Includes rental of a loader during the winter months, from the middle of November through March.
Increase due to projected plowing contract cost, and loader rental cost

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)
Increase salt and calcium cost

44100 Winter sand

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

2150 - SNOW REMOVAL

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	100					
42170	Snowplowing Contracts	102,177	105,632	46,978	143,000	143,000	143,000
43250	Vehicle Maintenance Parts	41,662	40,000	21,474	40,000	40,000	40,000
43320	Chemicals	205,152	206,700	36,153	209,000	209,000	209,000
44100	Road Maintenance Materials	31,748	33,000	24,943	33,000	33,000	33,000
		380,839	385,332	129,548	425,000	425,000	425,000

TOWN of WINDHAM
FY 2016-2017 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

MISSION GAP:

Adding maintenance staff.

This budget includes increasing the staff by one full time maintenance position that will allow the department to increase the routine maintenance that is now deferred for lack of manpower. This will allow for some night maintenance work (floor maintenance, or painting) that cannot be done during the day, and allowing the department to get closer to the stated mission, can also cover for custodians when one is out on vacation. This will also allow the supervisor to concentrate on larger projects and capital improvements important to maintaining and improving the town's buildings, and will free the supervisor from plowing during winter events.

This budget also includes increasing cemetery seasonal hours by approximately 600 hours to help improve mowing and other maintenance.

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

ACCOUNT DETAIL

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

Building & Grounds Supervisor	1.0
Building & Grounds Maintenance Worker	2.0
Full Time Custodians	3.0
Total current authorized positions	6.0
Strategic plan:	
Building Maintenance worker	1.0
Total staffing as proposed	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. **Increased by 600 hours to increase output.**

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. **Increase due to actual usage. Community garden now uses water from the Public Safety.**

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. **Increase due to code requirements and the need for more contracted work.**

43050 Uniforms, safety boots, and personal protective gear increase for new building maintenance personal. **Increase for new position.**

43170 Heating fuels. #2 oil - 11,500 gallons, propane - 3,500 gallons, and natural gas for South Windham Fire Station and Town Offices). **Increase estimated for new, larger South Windham Fire Station.**

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, which has resulted in the increase

43220 Other equipment and appliances such as vacuum cleaners, A/C units, etc.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

2210 - BUILDING MAINTENANCE

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	231,612	237,560	119,106	275,911	268,044	268,044
41020	Overtime Compensation	13,543	13,212	2,631	13,212	13,212	13,212
41030	Part-time Compensation	8,594	12,000	7,636	20,000	20,000	20,000
42090	Training/Conferences	202	300	175	300	300	300
42120	Rentals	25	1,200	12	1,200	1,200	1,200
42150	Refuse Pickup	12,383	13,000	5,484	13,000	13,000	13,000
42220	Electricity	80,869	75,000	25,079	75,000	75,000	75,000
42230	Water Supply	3,792	3,000	2,064	4,000	4,000	4,000
42250	Building Maintenance Services	61,327	59,000	27,101	65,000	65,000	65,000
43050	Clothing, Safety Equipment	1,796	2,800	956	3,200	3,200	3,200
43170	Heating Fuel	69,065	64,435	13,385	70,000	70,000	70,000
43190	Building Maintenance Materials	26,397	30,000	15,124	30,000	30,000	30,000
43210	Electronic Equipment	3,412	5,000	1,149	5,000	5,000	5,000
43220	Other Equipment	1,940	2,050	1,114	2,050	2,050	2,050
		514,957	518,557	221,016	577,873	570,006	570,006

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.

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 2016-2017 MUNICIPAL BUDGET

2220 - GROUNDS MAINTENANCE

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
42230	Water Supply	439	300	-	300	300	300
42260	Contracted Services	9,347	6,000	144	6,000	6,000	6,000
43050	Safety Equipment	29	400	86	400	400	400
43180	Minor Equipment & Tools	-	-	-	-	-	-
43220	Other Equipment	2,150	2,400	-	2,400	2,400	2,400
43250	Equipment Maintenance	2,545	2,500	2,153	2,500	2,500	2,500
43310	Maintenance Materials	1,166	2,000	552	2,000	2,000	2,000
		15,676	13,600	2,935	13,600	13,600	13,600

TOWN of WINDHAM

FY 2016-2017 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 were 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 four 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.

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

ACCOUNT DETAIL

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

Vehicle Maintenance Supervisor	1.0
Mechanic II	1.0
Parts Manager	1.0
Total current authorized positions	3.0

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 $1.68/gallon, **Increase quantity by 1,000 gallons due to the purchase of two new gas pickups. Decrease in overall cost due to lower prices.**

43160 Diesel Fuel: 35,000 gallons at $1.72/gallon, **Decrease due to lower prices.**

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. **Increase due to a fuel additive that is now being used by the RSU and town. The cost is split between the town and school. This additive helps with eliminating water, helps with the fuel burning cleaner, and acts as a lubricant. Cleaner burning fuels should help with the new exhaust systems from having premature failure. The RSU had been having some injector problems before using this additive.**

43240 Tires, tubes, and wheels for vehicles and equipment. **Increase due to larger tire sizes on pickups that increased the cost. Two grader tires at $1,300-$1,400 per tire.**

43250 Vehicle maintenance parts and wear items (brooms, filters, blades), fuel station repairs increase **due to inflation, electronic component cost and emission exhaust replacements or upkeep**

43290 Steel for fabrication of parts

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

2510 - PUBLIC WORKS VEHICLE MAINTENANCE

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	127,481	124,564	71,394	133,596	133,596	133,596
41020	Overtime Compensation	3,137	6,860	223	6,860	6,860	6,860
41030	Part-Time Compensation	107	-	-	-	-	-
42090	Training/Conferences	968	1,000	-	1,000	1,000	1,000
42100	Travel/Meals	-	-	-	-	-	-
42120	Rentals	1,544	2,500	778	2,500	2,500	2,500
42200	Outside Vehicle Maintenance	15,454	35,000	13,463	35,000	35,000	35,000
42210	Electrical Equipment Maintenan	-	-	-	-	-	-
43010	Supplies & Materials	202	400	-	400	400	400
43050	Clothing, Safety Equipment	1,397	2,000	892	2,000	2,000	2,000
43140	Gas Products	20,819	15,750	6,209	13,440	13,440	13,440
43160	Diesel Fuel	109,688	87,500	23,108	60,200	60,200	60,200
43180	Equipment & Tools	8,914	10,000	3,495	10,000	10,000	10,000
43200	Petroleum Products	6,453	7,500	3,666	11,000	11,000	11,000
43240	Tires	14,588	15,000	8,469	18,000	18,000	18,000
43250	Vehicle Maintenance	54,446	85,000	41,290	90,000	90,000	90,000
43290	Steel	1,608	2,000	-	2,000	2,000	2,000
		366,805	395,074	172,989	385,996	385,996	385,996

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

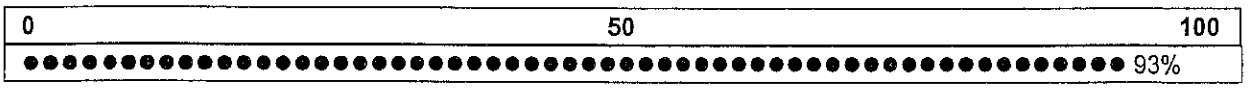
2910 – SOLID WASTE

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, 2014



According to annual Municipal Solid Waste Management and Recycling Report filed with the Maine Department of Environmental Protection for calendar year 2014 (the most recent available), Windham's recycling rate was 46.4%, or 93% of the state's goal of 50%.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

2910 – SOLID WASTE

ACCOUNT DETAIL

42030	Professional Services	
	Public awareness, education, and promotion	$ 2,000
	Bags 15 gal @ .145 cents x 172,500	25,012
	Bags 30 gal @ .238 cents x 90,000	21,420
	Landfill post-closure monitoring **Not required per DEP**	0
	Landfill mowing	1,000
	Recycle Bins 300 @ $ 10.00	3,000
	Total professional services	$ 52,432
42260	Contracted services:	
	Miscellaneous Solid Waste Programs	
	Silver Bulletts	$ 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 picked up due to illegal dumping (4 pulls @ $900.00 each)	3,600
	Total Miscellaneous Solid Waste Programs	$ 27,300
	Contract Components	
	Solid Waste Collection & Transportation	$ 295,310
	Curbside Recycling Collection & Transportation	$ 310,420
	Total Contract Costs	$ 605,730
	Total contracted services	$ 633,030
42330	Tipping fees at ecomaine	
	Tipping fees: 2,250 tons @ $70.50/ton	$ 158,625
	Total tipping fees	$ 158,625

*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 2016-2017 MUNICIPAL BUDGET

2910 - SOLID WASTE

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
42030	Professional Services	2,048	56,732	8,300	53,432	53,432	53,432
42260	Contracted Services	597,581	623,153	256,577	633,030	633,030	633,030
42330	Tipping Fees	162,498	148,050	70,727	158,625	158,625	158,625
		762,126	827,935	335,605	845,087	845,087	845,087

TOWN of WINDHAM
FY 2016-2017 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 accident report information, maintaining the department's state issued documents and informational packets and forms. In addition, efforts have begun to assess the paper records which have accumulated over the last 40 years, to determine which records can be legally purged. Many of these records are sensitive and must be destroyed in a manner which insures confidentiality is maintained. The goal is to purge unnecessary records from the department's storage area, which is currently stretched to its limits.

SUCCESS:

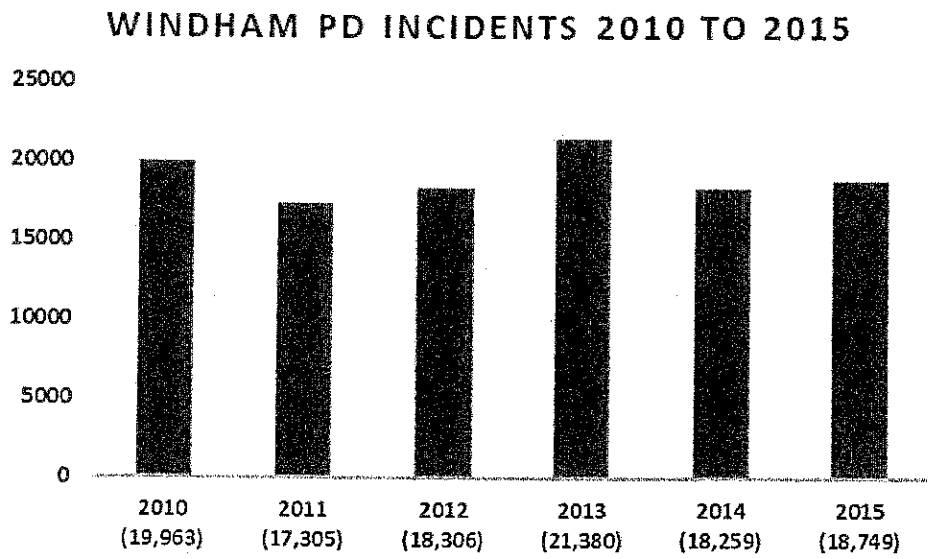
Defining success in law enforcement can be difficult. It is hard to measure the crimes and traffic violations which never occur because of the department's visible presence and ongoing enforcement. However, success in law enforcement is, in large part, determined by the satisfaction of the public it serves, providing a prompt response to calls for service, and working toward a positive outcome within its legal authority and resources.

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 2015, the Windham Police Department responded to 18,749 reported incidents. These are documented calls for service received from the public, or officer initiated events such as traffic stops, property checks, and checking on suspicious situations. Incident volume continues to be fairly steady, averaging approximately 19,000 for the last six years.

Incidents Reported to Windham PD, 2010-2015

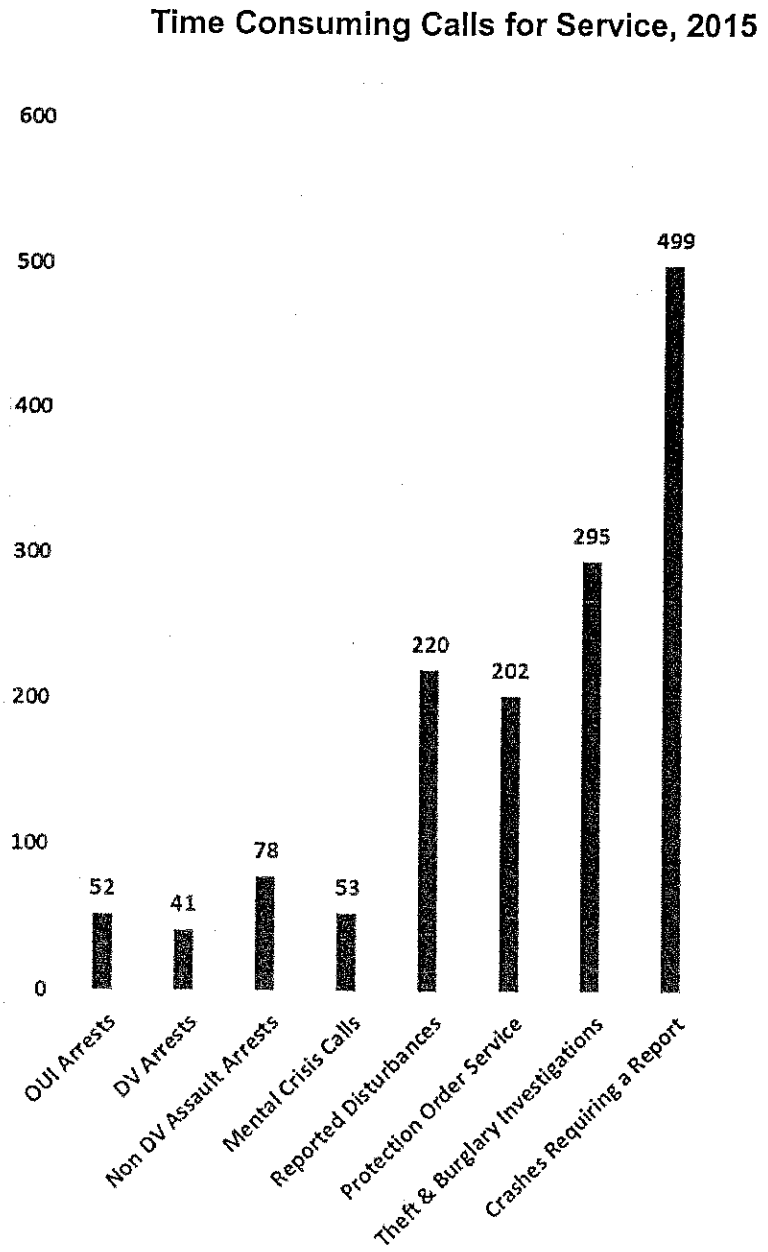


Most of what the department currently does is "reactive" police work, responding to incoming calls for service. As time and resources allow, the department also makes efforts to be "proactive". Proactive enforcement involves focusing on a specific problem or concern and taking steps to reduce the commission 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 increaseingly become the "last resort" responsibility of public safety.

During the 4,802 traffic stops conducted by Windham PD Officers in 2015, the Windham Police Department issued 1,240 traffic citations for 1,331 offenses, and 1,613 warnings for 1,710 offenses (some citations and warnings are issued for multiple offenses). Each year the department seeks federal grants for traffic enforcement focused on OUI, speeding, and seatbelt violations. Many of the 1,240 citations issued in 2015 were issued during these details, when officers can concentrate solely on traffic enforcement without having to divert their attention to ongoing calls for service. It is believed that vigilant traffic enforcement will reduce serious traffic injuries and deaths. Strong traffic enforcement has also been identified in recent studies conducted by the Town of Windham as a factor in improving the quality of life in town.

Looking at the nature of the department's incidents, and considering which ones are more demanding of officers' time, provide insight into where the department expends its resources. Not all incidents require the same level of time commitment from the department's officers. In 2015, 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.


Time Consuming Calls for Service, 2015
600
500
400
300
200
100
0
52
41
78
53
220
202
295
499
OUI Arrests
DV Arrests
Non DV Assault Arrests
Mental Crisis Calls
Reported Disturbances
Protection Order Service
Theft & Burglary Investigations
Crashes Requiring a Report

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

3110 – POLICE SERVICES

MISSION GAP:

The Police Department has determined that the most pressing mission gap at this time is staffing. In November 2015, a long time School Resource Officer (SRO) submitted his resignation to further his career with a different police department. Staffing of the SRO position is mandated per a memorandum of understanding maintained between the town and RSU 14. A process was undertaken to find a suitable replacement for the SRO position, and when that was completed, a vacancy in the patrol schedule was the result. This has left the afternoon shift running on minimum manpower of three officers (generally two patrolmen and one sergeant) during six of the seven evenings, between 4 PM until 8 or 9 PM, depending on the evening.

The department is currently in the process to fill the department's open position. Although the department has identified several good candidates, none of them have MCJA Basic Law Enforcement training. Factoring in the rest of the hiring process, attendance at the next scheduled MCJA class which starts in late August of 2016, and then the department field training program after academy graduation, and it is realistic that the department's next officer will not be fully prepared to fill the open position until March of 2017.

Authorization to hire a second candidate would allow the department to reinstate the 27th position the council had approved in a previous budget, and initiate a second officer from the current applicant pool into this long training process. This would provide the necessary staffing to allow the department to engage in more of the proactive enforcement referenced above, in addition to the reactive work the department performs, participate in the training required to maintain the high quality of police work the department currently provides, allow for use of benefit time earned by the staff, and provide relief for patrol supervisors from patrol response related functions.

As an example of successful proactive work, last summer the department teamed up with Gorham PD to try to have an impact of the increasing heroin, fentanyl, and cocaine problem occurring just within the two towns. Each town provided an officer for ten weeks to work as a team to try to slow down the influx of drugs at the dealer level. In order to make that officer available during that time period, the SRO position was reassigned to patrol during the same time period. The project was very successful, leading to the arrest and prosecution of seventeen defendants in the ten week period, and providing information for the department's officer assigned to the Federal DEA task force to continue to build cases with. While the department hopes to put a similar program into place this coming summer, being just one officer short will make that a challenge.

TOWN of WINDHAM
FY 2016-2017 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

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 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.

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, courthouse parking and other travel-related expenses

42210 Repair and certification of radar sets.

43010 Lethal and non-lethal training and safety supplies, photo and evidence gathering supplies, printed materials and office supplies, canine team food and supplies

43030 Criminal codes and traffic laws, PDR's, and maps

43050 Uniform replacement and cleaning costs, detective clothing allowances

43220 Light bars, sirens, portable radios, replacement mobile radios, computers, etc.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

3110 - POLICE SAFETY

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	1,607,781	1,563,554	759,331	1,655,708	1,616,246	1,616,246
41020	Premium Compensation	231,410	210,000	119,085	220,000	220,000	220,000
41030	Part-time Compensation	-	-	-	-	-	-
41100	Compensation for Court time	16,429	18,000	5,248	18,000	18,000	18,000
42030	Professional Services	7,887	8,000	1,184	9,000	9,000	9,000
42070	Advertising	548	500	0	750	750	750
42080	Postage	474	1,025	250	1,000	1,000	1,000
42090	Training/Conferences	10,938	18,200	9,472	23,000	23,000	23,000
42100	Travel/Meals	7,497	8,500	3,693	9,200	9,200	9,200
42110	Memberships	300	650	548	1,850	1,850	1,850
42210	Electrical Equipment Maintenan	2,115	3,100	35	3,100	3,100	3,100
43010	Supplies & Materials	15,148	19,200	15,713	20,000	20,000	20,000
43030	Books, Maps & Publications	1,456	1,800	1,456	1,800	1,800	1,800
43050	Clothing	25,698	27,500	16,805	32,000	32,000	32,000
43220	Other Equipment	10,846	10,000	3,861	11,000	11,000	11,000
		1,938,526	1,890,029	936,681	2,006,408	1,966,946	1,966,946

TOWN of WINDHAM

FY 2016-2017 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.

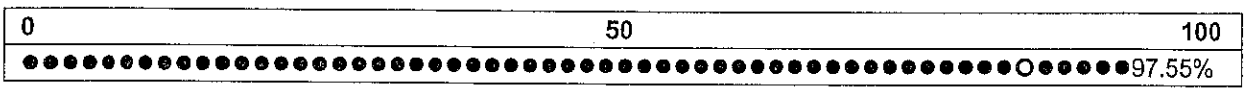
MEASUREMENT:
Involvement by representatives of the police department and fire-rescue department on the CCRCC board of directors, committees or groups working on resolving problems and reviewing quality data for the center.

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. For the month of February, there were 192 calls which went through a quality assurance review.

The CCRCC has set a benchmark of 85% accuracy for Emergency Medical Dispatch (EMD) calls. If a dispatcher's accuracy falls below that benchmark, the dispatcher must go through remedial training. In February 2016, CCRCC posted an accuracy rate of Agency Score: 97.55% on its medical calls.

The average time to dispatch a law call for the month of February was 96 seconds; the average time for a fire call was 87 seconds.

INDICATOR: EMERGENCY MEDICAL DISPATCH ACCURACY RATE, FEBRUARY 2015



O Benchmark at 85%

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

3120 – PUBLIC SAFETY COMMUNICATIONS

ACCOUNT DETAIL

42030	Software for connection to state teletype system, Spillman support contract, TLO (on line investigative tool), and costs for IACP NET, etc.
42060	Costs for 14 lines, 1 teletype circuit, 26 cell phones, 2 smartphones, toll calls, and 13 Air cards 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, camcorders, UPS battery packs, flashlights, maintenance of teletype switch, copiers, maintenance of patch panel, computers, telephones, fax machines, and microwave systems. **This account adjusted to $8,000 to correct an oversight. See FY2016-2017 budget amendment digest, correction S03.**
42260	Annual cost of contract for public safety dispatch services from the Cumberland County Regional Communications Center.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

3120 - PUBLIC SAFETY COMMUNICATIONS

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	-	-	-	-	-	-
41020	Premium Compensation	-		-	-	-	-
41030	Part-time Compensation	-		-			
42030	Professional Services	12,688	17,565	6,232	13,500	13,500	13,500
42060	Telephone	15,832	21,000	7,378	25,200	25,200	25,200
42090	Training/Conferences	-	850	-	-	-	-
42100	Travel/Meals	-	200	-	-	-	-
42210	Electrical Equipment Maintenan	7,974	8,000	2,011	-	-	8,000
42260	Contracted Services	319,611	329,139	164,570	339,014	339,014	339,014
43010	Supplies & Materials	-	250	-	-	-	-
43030	Books, Maps & Publications	-	200	-	-	-	-
43220	Other Equipment	-	-	-	-	-	-
		356,105	377,204	180,190	377,714	377,714	385,714

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 2015, Windham Public Safety (the ACO or a police officer in the ACO's absence) responded to 916 animal problem calls, up from last year's 912. 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, and reports of animal cruelty and or abandonment.

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.

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 2016-2017 MUNICIPAL BUDGET

3140 - ANIMAL CONTROL

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	16,975	35,476	11,382	37,160	37,160	37,160
41020	Overtime Compensation	-	500	165	750	750	750
42030	Professional Services	27,007	26,500	6,195	26,500	26,500	26,500
43010	Supplies & Materials	283	500	23	500	500	500
		44,264	62,976	17,765	64,910	64,910	64,910

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 three 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 approximately two years.

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.

The cost per tire has raised approximately $40 over the previous PPV Chevrolet Impala. There has been better wear life on the tires, but the overall costs of tires have consistently risen 5% to 10% from year to year.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

3210 – POLICE SAFETY VEHICLE MAINTENANCE

ACCOUNT DETAIL

41010	9% of public works mechanics' wages
42200	Costs for engine overhauls, valve jobs, transmission overhauls, alignments, bodywork, Insurance deductibles, etc.
42210	For alternator and starter repair work.
43140	Unleaded gasoline (25,200 gallons @ $1.68/gallon).
43200	Petroleum products and other fluids used in maintaining public safety vehicles.
43240	Tires for public safety vehicles.
43250	Parts, supplies other than fuel, fluids, and tires.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

3210 - POLICE SAFETY VEHICLE MAINTENANCE

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	1,026	12,319	0	12,319	12,319	12,319
41020	Overtime Compensation	339	250	0	400	400	400
42200	Outside Vehicle Maintenance	15,310	12,000	758	13,000	13,000	13,000
42210	Electrical Equipment Maintenan	-		0			
43140	Gas Products	72,309	57,960	20,422	42,336	42,336	42,336
43200	Petroleum Products	-		9	-	-	-
43240	Tires	6,912	7,000	4,133	7,500	7,500	7,500
43250	Vehicle Maintenance	18,116	20,000	7,646	20,000	20,000	20,000
		114,011	109,529	32,968	95,555	95,555	95,555

TOWN of WINDHAM

FY 2016-2017 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 to control traffic.

During calendar year 2015 the department responded to 2,729 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 7.86 minutes. The average daytime response was 6.71 minutes and the average night time response was 9.01 minutes. Of the 2,729 calls for service 1,880 (68.8%) were related to medical/rescue. The remaining 31.2% 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 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.

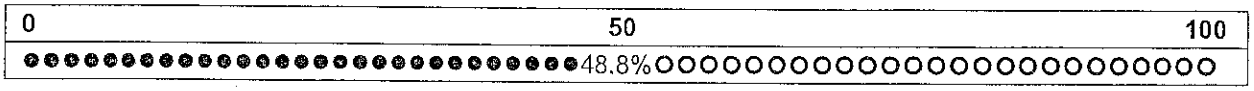
MISSION GAPS:

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 four full time paramedic/firefighters (one of whom is on duty at a time for a 24 hour shift). 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 six (6) 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. Statistically, the department operates within manageable call volume range 48.8% of the time. 51.2% of the time the department is receiving more than 3 calls within an hour and 2 calls during the night per hour respectively.

INDICATOR: CALLS WITHIN RESPONSE CAPACITY, 2015



● Within response capacity
O Above response capacity

4110 – FIRE-RESCUE ADMINISTRATION

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.

68.8% of call volume in 2015 was emergency medical service related. With the current staffing model the department is able to guarantee one paramedic level ambulance nearly all the time. The second ambulance with a completely per-diem crew is not always staffed at the paramedic level; during the last year it has been at the paramedic level 78.2% of the time. 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 both in the number of available personnel and the commitment they can make as well as wage and hour limitations.

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 nearly all 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.

The ability of the department to handle the current call volume depends on the nature of the call. When the town added per-diem hours in August 2014 and moved an ambulance to the North Windham Station, response times in that area were significantly reduced. However, the department can only guarantee that one of its ambulances is staffed at the paramedic level. In calendar 2015, 57.7% of medical transports required advanced level care provided by a paramedic.

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 four (4) 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. 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, and the town, the option to staff a third ambulance in the future 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 position would be mid-level administrative supervisor that would work with all personnel. 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 68% 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 supplies 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.

Facilities challenges.

Facilities continue to present a challenge, with all available space in use at the town's four stations. Central Station at the Public Safety Building continues to be a difficult for administrative operations as well lacking sufficient space for apparatus, supply storage and overnight staff.

4110 – FIRE-RESCUE ADMINISTRATION

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 100,000 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 to Central Station and a new sport utility vehicle would be purchased and assigned to the chief.

With the anticipated arrival of two new ambulances in 2016 the goal has been to retain one of the current frontline ambulances as a third. This would provide the department with a reserve ambulance and with appropriate staffing this would increase our capacity from being able to handle 2 medical transports to 3 medical transports. Additional equipment will be needed to fully stock the third ambulance to include but not limited to a Power Lift Stretcher, Cardiac Monitor, Lap top computer and other miscellaneous medical supplies.

During the design phase for the new South Windham Fire Station we were able to include the needed infrastructure within the building to accommodate a gear washer/extractor and dryer. These items were not included in the original space plan but through committee discussion we felt the benefit of preparing the station to accept this equipment would continue to promote the health and safety of our firefighters. Therefore we are requesting funding to purchase those items as a capital project in this year's budget.

Squad 1 our 2001 special hazards truck and Ladder 4 a 2004 quint are both suffering from corrosion. Squad 1 has had paint repairs in the past and is in need of corrosion repair and paint. Ladder 4 has only had touch up paint work done in the past during a paint assessment 42 areas on the truck were noted for corrosion repair and paint.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

4110 – FIRE-RESCUE ADMINISTRATION

ACCOUNT DETAIL

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

Fire Chief	1.0
Deputy Chief	1.0
Administrative Assistant	1.0
FF/Paramedics	4.0
Total current authorized positions	7.0

Strategic plan:

FF/Paramedics	4.0
Eliminated in manager's proposal	**(2.0)**
EMS Supervisor	1.0
Total staffing as proposed	10.0

Note: New positions as proposed in the manager's budget are funded to begin January 1, 2016.

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.

$75,876

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

Officer pay for meetings and other responsibilities	$ 27,229
Per Diem Coverage (2 people during the day 7AM to 7PM)	172,484
Per Diem Rescue (3 people for 24 hours per day)	517,453
Call firefighters (based on an average of 7 people for 400 calls)	55,132
Major incidents or storm coverage	23,628
Public service details, including fire police	19,690
Total	**$ 815,618**

41130 Training compensation:

Regular training meetings	$ 21,262
Professional Development for Officers	4,538
Specialized Training	5,119
*Annual Mandatory Training	17,981
Firefighter I training for new recruits (8)	17,236
Emergency Medical Technician (EMT) Training (4)	6,703
Advanced EMT Training (2 people $1025 per class – 140 hours of time)	4,536
Paramedic Training for 1 ($8,894 for class – 500 hours of class time)	8,100
Specialized EMS Training Opportunities	4,312
Total	**$ 88,218**

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

$ 44,629

4110 – FIRE-RESCUE ADMINISTRATION

42040	Printing reports, forms, and other materials.	**$ 400**
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.	**$ 9,000**
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).	**$ 20,000**
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.	**$ 4,440**
42260	Contracted services for rescue billing at 8% of net collections.	**$44,628**
43010	Office supplies for the administrative offices and all stations.	**$ 6,000**
43040	Medical supplies, Medical Oxygen and Epi Pens (Increase covers the cost of Epi Pens for all jump kits)	**$ 34,000**
43050	Clothing/uniforms for full-time paramedic/firefighters and per diem personnel.	**$ 9,100**
43210	Annual replacement and upgrade of pagers for call personnel and mobile radios for apparatus.	**$ 12,300**
43220	Purchase or replacement of protective clothing (Increase to 12 sets), worn or damaged tools and equipment, community AEDs (Library/DPW), breathing apparatus bottles, replacement hose, calibration or replacement of meters, supplies for Fire-Police Division etc.	**$ 59,827**
43320	Firefighting foam and recharging of chemical fire extinguishers.	**$ 2,000**
46030	Bad debt expense, offset to amounts uncollectible in R0475.	**$ 85,000**

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

4110 - FIRE/RESCUE ADMINISTRATION

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	425,318	373,601	181,826	607,636	455,020	455,020
41020	Overtime Compensation	40,808	37,404	28,450	75,876	47,479	47,479
41030	Part-time Compensation	670,147	764,983	341,119	815,618	815,618	815,618
41130	Training Compensation	60,773	86,741	34,973	88,218	88,218	88,218
42030	Professional Services	36,012	42,303	21,252	44,628	44,628	44,628
42040	Print Services	523	500	-	-	-	-
42060	Telephone	7,207	7,425	3,904	9,000	9,000	9,000
42070	Advertising	300	-	-	-	-	-
42080	Postage	471	800	94	400	400	400
42090	Training/Conferences	20,332	19,000	11,979	20,000	20,000	20,000
42100	Travel/Meals	3,255	2,600	1,858	2,600	2,600	2,600
42110	Memberships	3,004	4,617	3,884	5,275	5,275	5,275
42210	Electrical Equipment Maintenan	10,979	6,080	453	4,440	4,440	4,440
42260	Contracted Services	39,882	39,200	20,771	40,000	40,000	40,000
43010	Supplies & Materials	7,418	6,000	718	6,000	6,000	6,000
43040	Medical Supples	26,713	27,500	21,414	34,000	34,000	34,000
43050	Clothing/Uniforms	13,992	9,100	1,376	9,100	9,100	9,100
43210	Electronic Equipment	14,123	9,460	8,467	12,300	12,300	12,300
43220	Other Equipment	65,633	51,010	31,797	59,827	59,827	59,827
43320	Chemicals	1,958	2,000	-	2,000	2,000	2,000
43330	Equipment Replacement	-	-	-	-	-	-
44070	Contributions to Agencies	3,900	4,300	-	-	-	-
46030	Bad Debt	104,000	85,000	37,500	85,000	85,000	85,000
		1,556,748	1,579,624	751,834	1,921,918	1,740,905	1,740,905

TOWN of WINDHAM
FY 2016-2017 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

ACCOUNT DETAIL

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

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

4140 - EMERGENCY MANAGEMENT

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
43010	Supplies & Materials	419	1,480	191	1,480	1,480	1,480
		419	1,480	191	1,480	1,480	1,480

TOWN of WINDHAM
FY 2016-2017 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

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 3.73%. This rate increase is set to take effect on May 1, 2016. The increase is reflected in this budget request.

$ 94,730

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

4150 - WATER MAIN CHARGES

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
42240	Water Main Charges	95,252	93,849	49,186	94,730	94,730	94,730
		95,252	93,849	49,186	94,730	94,730	94,730

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

4210– FIRE-RESCUE VEHICLE MAINTENANCE

MISSION:

The mission of this division of the fire-rescue department's budget is to maintain its fleet of fire-rescue apparatus and other department 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

ACCOUNT DETAIL

41030	Part-time person 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.	**$36,414**
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 — 3,000 gallons @ $1.68/gallon	**$ 5,040**
43160	Diesel fuel — 10,500 gallons @ $1.72 per gallon	**$ 18,060**
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	Parts. Fewer apparatus are being used more, resulting in more frequent servicing and repairs.	**$ 30,000**
44190	Specialized tools and equipment on a cost-shared basis with Gorham.	**$ 2,500**

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

4210 - FIRE/RESCUE VEHICLE MAINTENANCE

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41030	Part-time Compensation	-	2,000	0	2,000	2,000	2,000
42030	Professional Services	33,664	35,700	8,684	36,414	36,414	36,414
42200	Outside Vehicle Maintenance	40,893	22,000	12,924	24,000	24,000	24,000
42210	Electrical Equipment Maintenan	8,359	4,000	459	4,000	4,000	4,000
43140	Gas Products	8,754	5,980	2,738	5,040	5,040	5,040
43160	Diesel Fuel	32,505	28,050	13,894	18,060	18,060	18,060
43180	Tools	2,428	2,000	54	2,000	2,000	2,000
43200	Miscellaneous Products	-	2,500	0	2,500	2,500	2,500
43240	Tires	6,537	8,000	4,173	8,000	8,000	8,000
43250	Vehicle Maintenance Parts	32,916	30,000	7,907	30,000	30,000	30,000
44190	Capital Equipment	349	2,500	0	2,500	2,500	2,500
		166,405	142,730	50,832	134,514	134,514	134,514

TOWN of WINDHAM
FY 2016-17 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
Trail, playgrounds and park maintenance
Promoting use of Trails, Playgrounds and Facilities
Operation of Skate Park
Providing Community Special Events
Providing Senior Trips and Other Senior programs
Providing Summer camp programs
Providing ski programs
Providing youth fitness programs not offered by local sports organizations (i.e. tennis, track, cheering)
Providing a variety of youth and adult programs
Providing discount tickets to Maine recreational attractions
Providing equipment rentals
Providing information on community, facilities and programs
Scheduling of Town Hall gym and facilities
Collaboration with all community organizations

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. Developing strong volunteer committees (Dundee Park Committee and Parks and Recreation Advisory Committee) that aid the department in assessing and meeting the needs of the community.
4. 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 and increased attendance at extended office hours when needed for programs requiring additional registration materials (skiing or summer camp); Enhanced website and registration software services that allow for on-line registration in a variety of ways
2. 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)
3. Having active members on each committee; establishment of feasible goals for the department and accomplishment of these goals
4. 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 development of community park adjacent to the skatepark to provide a multi-purpose facility at that site; funds to allow for necessary repairs/rehabilitation to skatepark.
3. 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.
4. Storage space for Parks and Recreation Equipment- consider expansion of small shed attached to garage in town hall parking lot; Consider further renovations to buildings at Donnabeth Lippman Park for potential storage areas
5. Funds to enhance the "Winterfest" community event in Windham held annually in conjunction with the Sebago Lake Fishing Derby $5,000-$10,000* (to include fireworks)
6. Funds to establish a family cultural series during summer months - outdoor shows for families- $3,000

TOWN of WINDHAM

FY 2016-17 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 Programmer (1.0 FTE)

- Recommend upgrading position from Programmer to Recreation Coordinator to reflect additional duties and responsibilities being assigned to this position; recommend increasing position to 40 hours/week.

Administrative Assistant (1.0 FTE)

- Maintain this position at 40 hour/week position due to increased programs, events and activity level in office

Total current authorized positions (3.0 FTE)

41020 Overtime compensation for non-exempt staff

41030 Part-time Senior Programmer (0.4 FTE)

42030 Professional services – service contracts for copier and duplicator machines

42060 Telephone

42080 Mailings 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

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

5110 - PARKS AND RECREATION ADMINISTRATIVE SERVICES

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	140,938	138,378	71,752	149,785	149,785	149,785
41020	Overtime Compensation	87	1,000	14	1,000	1,000	1,000
41030	Part-time Compensation	15,814	15,359	7,859	15,810	15,810	15,810
42030	Professional Services	1,325	3,000	2,825	3,000	3,000	3,000
42060	Telephone	718	1,000	156	1,000	1,000	1,000
42070	Advertising	-	-	-	1,000	1,000	1,000
42080	Postage	194	500	126	300	300	300
42090	Training/Conferences	225	2,500	131	2,500	2,500	2,500
42100	Travel/Meals	383	1,000	119	1,000	1,000	1,000
42110	Memberships	321	350	111	350	350	350
42260	Contracted Services	-	9,500	-	4,500	4,500	4,500
43010	Supplies & Materials	863	2,000	465	2,000	2,000	2,000
43030	Books/Maps/Publications	-	-	-	-	-	-
		160,867	174,587	83,558	182,246	182,246	182,246

TOWN of WINDHAM

FY 2016-17 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.

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 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 serve at least 192 campers in 2016, the average of the last three summers. 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 65 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 (average for 2015 was 13) 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.

TOWN of WINDHAM

FY 2016-17 MUNICIPAL BUDGET

5111 - RECREATION PROGRAMMING

ACCOUNT DETAIL

41030 Wages for all staff hired to run user fee supported recreation programs.

Cost savings could be realized for Day Camp staff with staggered shifts and adjustment in Staff: camper ratios. This could help to offset the additional amount needed for full-time coverage at skatepark during open hours.

Additional wages being budgeted for per diem van drivers and introduction of new programs

41110 Wage-driven benefit costs for program staff.

42030 Credit card assignment fees for in-office use of credit card and on-line registration system;

Increase is due to change in provider: credit card fees are lower than with previous company, thus resulting in a cost-savings to our customers who want the convenience of paying with a credit card. However, whereas the previous company collected all fees up-front for on-line transactions and sent Town a monthly payment minus the credit card fees, department will now collect all fees and will then be charged for credit card fees. Recommendation is to absorb this cost in Recreation Programming Revenue line, thus encouraging the use of on-line transactions, which is a preferred method for many customers

This account increased by $665 due to fee adjustments. See FY2016-2017 budget amendment digest, correction S05.

42260 All contracted services for day camp programs.

42280 Contracted services for all programs and services.

This account increased by $30,000 for programming contracted services. See FY2016-2017 budget amendment digest, correction S05

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.

43250 Vehicle maintenance, typical and annual maintenance check for (2) Vans.

45020 Senior programs- all expenses for senior programs during the year.

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

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 2016-2017 MUNICIPAL BUDGET

5111 - RECREATION PROGRAMMING

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41030	Part-time Compensation	86,913	103,500	66,375	94,500	94,500	94,500
41110	Payroll Tax	9,204	10,000	-	10,000	10,000	10,000
42030	Professional Services	529	800	349	3,330	3,330	3,995
42200	Outside Vehicle Maintenance	-	-	-	-	-	-
42260	Contracted Services - Day Camp	23702	30,000	22,448	25,000	25,000	25,000
42280	Contracted Services - Other	16771	10,000	10,955	18,000	18,000	48,000
43010	Supplies & Materials - Day Camp	4289	7,000	1,369	7,000	7,000	7,000
43020	Supplies & Materials - Other	81674	4,000	1,031	4,000	4,000	4,000
43140	Vehicle Fuel	4555	1,500	1,030	1,500	1,500	1,500
43250	Vehicle Maintenance	1329	1,500	178	1,500	1,500	1,500
45020	Senior Programs	2254	5,000	1,328	5,000	5,000	5,000
45030	Community Events	2848	3,000	1,192	8,000	8,000	8,000
45040	Summerfest						
		234,069	176,300	106,255	177,830	177,830	208,495

TOWN of WINDHAM

FY 2016-17 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

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 have more than 15,465 visits at Dundee Park during the summer season, the average of the last three years. Efforts will be made to attract other community recreation departments to take advantage of our group rates, and special events will be held 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 acting on complaints/suggestions in a timely manner whenever possible.

TOWN of WINDHAM

FY 2016-17 MUNICIPAL BUDGET

5120 – PARKS

ACCOUNT DETAIL

41030	Part-time Compensation
	The Finance Committee increased this account by $8,322 for additional staffing hours. See FY2016-2017 budget amendment digest, amendment F04.
42030	Professional services for forestry services for Lowell Preserve (off-setting revenue from harvesting activities- $5,000)
42060	Telephone
42150	Trash disposal
42220	Electricity for Dundee and skating area
42230	Plumbing needs at Dundee
42250	Building needs for Dundee
43010	Supplies and materials for Dundee Park and trails in Town ($2,000), funds for ongoing grill replacement at Dundee($600), funds for grill installations at Lippman Park ($600), maintenance expenses at Lincoln Field ($1,000), Vandalism repairs ($3,000), Electrical upgrades at both Dundee and Lippman ($1800)
43140	Vehicle Fuel for Department's pick up and mowing needs
43250	Vehicle repairs for Department's pick up
45270	Gambo Property Expenses

Funding for Lippman Park improvements included in the Capital Budget with those funds coming from the Recreation Impact Fees (see 9140 and R0497).

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

5120 - PARKS - DUNDEE AND TRAILS

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41030	Part-time Compensation	54,509	60,732	38,811	60,732	60,732	69,054
42030	Professional Services	3,866	8,000	-	5,000	5,000	5,000
42060	Telephone	377	500	183	400	400	400
42150	Refuse Pickup	323	400	304	400	400	400
42220	Electricity	2,403	2,000	890	2,000	2,000	2,000
42230	Water Supply	1,802	2,500	1,525	2,500	2,500	2,500
42250	Building Services	4,366	4,500	1,188	4,500	4,500	4,500
43010	Supplies and Materials	12,998	9,000	3,346	9,000	9,000	9,000
43140	Vehicle Fuel	-	2,000	973	2,000	2,000	2,000
43250	Vehicle Maintenance	-	1,500	-	1,500	1,500	1,500
45270	Lease of Gambo Soccer Fields	-	850	869	-	-	-
		80,643	91,982	48,088	88,032	88,032	96,354

TOWN of WINDHAM

FY 2016 -17 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 -17 MUNICIPAL BUDGET

5130 – PARKS – SKATE PARK

ACCOUNT DETAIL

41030	Part-time Compensation	
	8 Summer Weeks (78 hours/week) -	Sunday: 12-6 Mon-Sat: 9-9
	19 Spring and Fall Weeks (41 hours/week) -	Sunday: 12-6 Mon-Thur: 2-6 Fri: 2-9 Sat: 9-9
42060	Telephone	
42220	Electricity	
42260	Portable toilet and dumpster rental expenses for park	
43010	Repair and replacement of ramps and obstacles	
43020	Office Supplies & First Aid Equipment	

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

5130 - PARKS - SKATE PARK

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41030	Part-time Compensation	0	7,752	986	14,000	14,000	14,000
42060	Telephone	285	500	119	500	500	500
42220	Electricity	-	500	0	500	500	500
42260	Contracted Services	531	600	263	600	600	600
43010	Supplies and Materials	1,492	5,000	86	5,000	5,000	5,000
43020	Office Supplies & First Aid	-	150	-	150	150	150
		2,308	14,502	1,454	20,750	20,750	20,750

TOWN of WINDHAM
FY 2016-2017 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 robust 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 2015, Windham Public Library:

- Circulated 92,645 items (+1% over 2014) and downloaded 7,040 ebooks and eaudiobooks (+18% over 2014).
- Patrons visited the library 65,353 times in 2015 (down slightly from 2014 but negligible considering Saturday closure for much of the year). Figure does not include those people that enter via the side door to attend meetings.
- Added 5,187(+26%) items to its total collection of 42,877(+4%) items of different formats through purchases or donations. The library also began offering ebooks and eaudiobooks through the 3M Cloud Library and digital magazines through the Zinio service.
- Held 338 programs (+39%) attended by 5,618(+42%) people. Programs include story times, Summer Reading Program/School vacation activities, author talks, genealogy presentations, knitting/book groups and the Library Tea.
- Provided space for 622(+6%) meetings attended by countless community members.
- Library users accessed the internet or programs from library computers 7,884(-2%) 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 sustain current services.

Staffing

The compensation line increases that have been requested meet several needs for the library. The positions allow the library to continue offering the current level of services and explore opportunities for new services and programs. In addition, staffing will be more efficient and those tasks that are split amongst multiple staff positions will be accomplished by one individual, allowing staff members to accomplish tasks that directly relate to their jobs as described. In addition, the staff as a whole will gain skills in areas where there is a lack of dedicated staffing resources currently.

- Full time compensation—Reinstated Circulation Supervisor needed to oversee Circulation Aides and circulation area functions as well as provide building coverage to create a safe and welcoming environment. ($36,852.86+benefits) Various staff members currently share these job duties to accomplish the management of the circulation functions. This is proving an inefficient way to complete the tasks and hiring a person with skills supervising staff members and managing the circulation area would be a more effective use of staffing resources.
- Part-time compensation--Teen Services Assistant (25 hours per week) interacts with teen/tween age group, assists with developing the collection, plans and provides programs as well as provides building coverage to create a safe and welcoming environment. ($23,033.40) A large group of tweens and teens visit the library each day afterschool. The current programming is a shared responsibility of the cataloger and reference/technology librarian and the library director spends a significant amount of time monitoring behaviors, building relationships and disciplinary ac-

tions. The ability to hire someone with skills interacting with and providing programs for tweens/teens gives the library the opportunity to better serve this group and hopefully create a positive experience for them.

CIP
Circulation Reconfiguration – Work continues to refine the plan for reconfiguring the library space utilizing the suggestions from the space plan provided by SMRT. After working with architects from Oak Point Associates and accurately defining the full scope of the project, the estimate for completing the project is ~$206,000. A combination of grant money, Bremon funds, CIP funds for carpet replacement and funds from the Friends of Windham PL, approximately half 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 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.

NEW Programming
For this new expense line $500 has moved from the supplies/materials line and $500 in addition is requested to fund library programs. Currently funding is a combination of the Supplies/Materials line and funds from the Friends of Windham Public Library to cover the costs for all library programs. This new line helps to accurately reflect how funds are being distributed for library activities.

Professional Services
This line shows an increase for two reasons. A new charge for internet connectivity, equipment and support from the Maine School and Library Network of $500 is added to this line. This fee comes after many years of free connectivity, equipment and support from NetworkMaine with funding through the Federal E-Rate program and the Maine Telecommunications Education Access Fund (MTEAF). The fee for each town and school participating in MSLN is based on the individual operating budget for the organization.

In addition, $1200 has moved from the Print Materials line to the Professional Services line to cover the cost of access to the MaineInfonet Download Library. The library has been a member of the MaineInfonet Download Library Consortium since its inception but the funds have been paid from a variety of places over the years. The most appropriate spot for these funds to be paid out of is the Professional Services line.

TOWN of WINDHAM

FY 2016-2017 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
Children's Library Assistant	1.0
Total current authorized positions	6.0
Strategic plan:	
Circulation Supervisor	1.0
Total current authorized positions	7.0

The Finance Committee decreased this account by $9,922 to adjust the start date of the new Circulation Supervisor position to 1/1/2017. See FY2016-2017budget amendment digest, amendment F05.

41030 Part time Compensation: Coverage of 80.5 hours per week (4 employees), 5.5 hours substitute coverage per week. This includes the addition of a Teen Services Assistant (.63 FTE) position per council's adopted budget strategic plan.

Teen Services Assistant position was eliminated in the manager's proposal.

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, application cards, bookplates, etc.

42050 Office Equipment Maintenance: Contracts to maintain copiers and printers including toner.

42060 Telephone: Regular telephone lines, fax line and 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 2016-2017 MUNICIPAL BUDGET

5510 – LIBRARY SERVICES

43220 Other equipment: Computer equipment, library shelving, storage and miscellaneous library equipment and furniture. The library has 23 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 2016-2017 MUNICIPAL BUDGET

5510 - LIBRARY SERVICES

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	242,045	249,224	126,409	294,360	285,686	275,764
41030	Part-time Compensation	44,443	58,075	24,235	86,986	63,492	63,492
42030	Professional Services	5,580	9,700	14,829	11,400	11,400	11,400
42040	Print Services	-	1,100	0	1,100	1,100	1,100
42050	Equipment Maintenance	1,464	1,550	1,239	1,650	1,650	1,650
42060	Telephone	2,114	2,250	861	2,250	2,250	2,250
42080	Postage	1,080	1,000	670	1,000	1,000	1,000
42090	Training/Conferences	529	1,000	1,200	1,000	1,000	1,000
42100	Travel/Meals	2,994	2,500	887	2,500	2,500	2,500
42110	Memberships	480	500	70	500	500	500
42260	Programming	-	-	-	1,000	1,000	1,000
43010	Supplies & Materials	4,384	4,500	3,438	4,000	4,000	4,000
43030	Books, Maps & Publications	28,250	28,630	10,187	27,430	27,430	27,430
43060	Non-printed Materials	9,300	16,800	8,730	16,800	16,800	16,800
43220	Other Equipment	21,008	5,000	2,354	5,000	5,000	5,000
		363,672	381,829	195,108	456,976	424,808	414,886

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

6110 – CODE ENFORCEMENT & ZONING ADMINISTRATION

MISSION:
The mission of the Code Enforcement & Zoning Administration Department is to promote community awareness, encourage compliance regarding the enforcement of the town's land use ordinance and laws of the State of Maine, enhance the quality of life within the community, and foster civic pride.

VISION:
The Code Enforcement & Zoning Administration Department will be a leading municipal building organization, dedicated to improving building safety and enhancing the quality of life for all within the community.

VALUES:
The Town of Windham Code Enforcement Department is committed to improving its performance and developing procedures that are streamlined, understandable and transparent. Facilitate complaint development with integrity, efficiency and professionalism.

SUCCESS:
Core functions in achieving success of the code enforcement department are:

- Floodplain Management;
- Enforcement of local zoning and licensing codes;
- Enforcement of Land Development Regulations/ excavations;
- Enforcement the Land Use Ordinance;
- Enforcement of Maine Uniform Building and Energy Code and other associated building-related

MEASUREMENT:

- Permits are issued in a timely manner in compliance with the code
  - Applications received with all required documentation: permit issued within 10 business days.
  - Incomplete applications: applicant will be notified of missing documentation within 10 business days.
  - Permit performance is documented and reported in the monthly report.
- Complaints
  - Health and life safety complaints are addressed within 24 hours.
  - Other violations are addressed in person, through correspondence, or via phone within 30 days; violators will be given a timeline in which to voluntarily comply.
  - Violation status is documented and reported in the monthly report.
- Community Awareness/Education
  - Quarterly forums (workshops) will be conducted to address concerns from community stakeholders and educate attendees.
  - Literature for the public will be available at all times both in the office and on the website.
  - On-going and closed cases involving voluntary compliance will be monitored to demonstrate effectiveness of community education endeavors.
- Inspections
  - When fully staffed (with additional requested personnel) inspections will be scheduled within 5 days.
  - The number of inspections scheduled within 5 days vs. beyond 5 days will be reported in the monthly report.

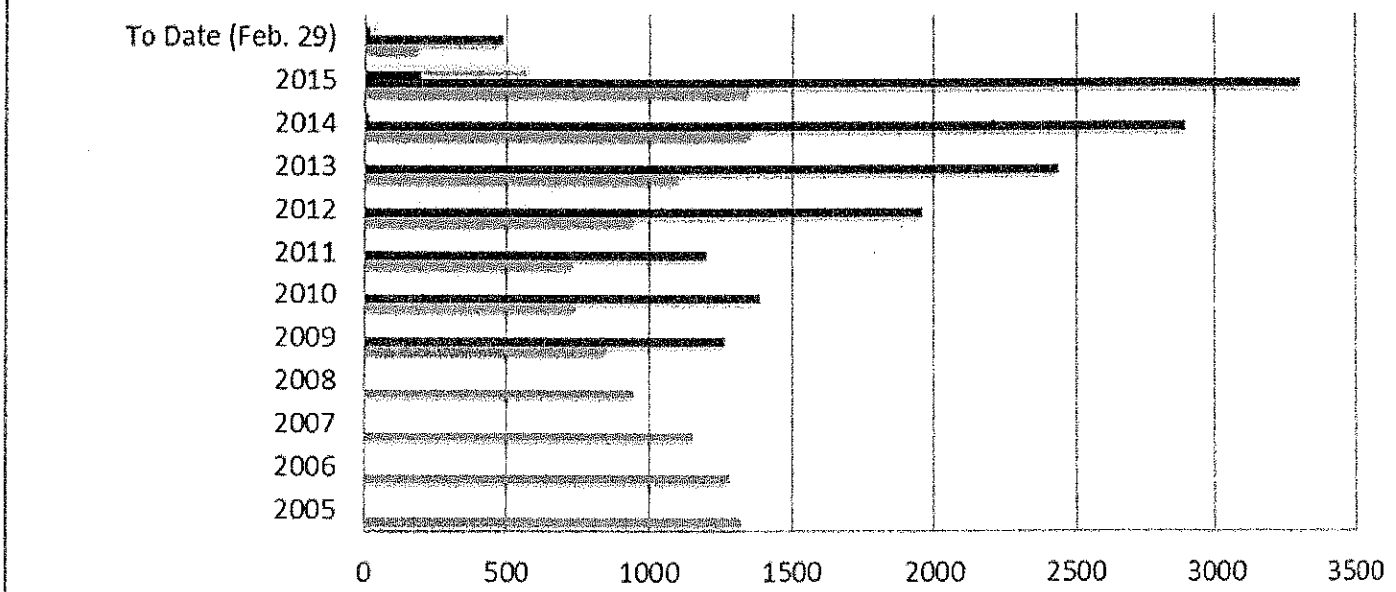
MISSION GAP:

Staffing to Volume.

Since 2011, the number of inspections performed by staff has more than doubled (see chart below). Last year an increase in staffing of a Code Enforcement Officer greatly improved efficiency of permitting and inspections. However, there is still a need for additional frontline staff due to the continued trend of office activity. With the restructuring of Assessing the need has become that much greater. A restructure of the Code Enforcement Department would release the stress and burden that increased activity has created for all of the departments in our area. The creation of a permit technician position would benefit the community and the code enforcement officers through improved efficiency of permitting and inspections, allowing primary focus on the customer. This position would receive and enter all permit material into the MyGov software, allowing the code enforcement staff to more efficiently review and issue permits. This staff would also provide back-up administrative

assistant support to the code enforcement department. With the addition of a permit technician it would allow the existing administrative assistant position to benefit all departments by being the first point of contact of all customers. This person would not only have a primary responsibility to code enforcement but also act as a back up to other department needs. My monthly reports document the increased activity over the past 3 years. The installation of MyGov software has improved department efficiencies but the increase in the activity level has burdened support staff of each of the departments in our area. Increasing the staffing level will ensure that department goals (measures listed above) and community expectations are met.

Permits (2005 to Feb. 29, 2016), Inspections (2009 to Feb. 29, 2016) and Complaints (2014 to Feb. 29, 2016)



	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	To Date (Feb. 29)
Code Enforcement Inspections										28	581	48
Code Enforcement Complaints										13	201	22
Inspections					1266	1392	1200	1962	2439	2892	3302	485
Permits	1323	1286	1157	947	854	743	735	947	1105	1356	1353	191

*This data is based on **calendar year**.

The following proposed position is essential to meet the increased demand for service:

Permit Technician: Under direct supervision, assists the public at the service counter, provides technical office support duties related to the processing and issuance of building permits, and performs related duties as required.

TOWN of WINDHAM

FY 2016-2017 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
Other:	
Permit Technician position	1.0
Total staffing as proposed	5.0

Note: The proposed permit technician position would provide additional administrative support to the code office, reducing demands on administrative support staff in assessing and planning. The manager's proposal funds this position beginning October 1, 2016.

The Council decreased this account by $35,523, the salary for the proposed Permit Technician position. See FY2016-2017 budget amendment digest, amendment C01.

42030 Contracted Services

This item has increased to accommodate the increase in cost for the service.

42040 Business cards, stop work orders.

42050 Annual server printer maintenance and parts, shared with Planning Department, Assessing, and WEDC.

42060 Office and cellular phone charges

42070 Legal advertisements for Appeals Board

42080 Postage for general office correspondence, public hearing notifications to abutters

With the increase in land use complaints this increase covers the costs associated with the mailings required through the enforcement process.

42090 Continued Education Training as required to maintain certifications

42100 Meetings and seminars

42110 Professional memberships

43010 General office and color printer supplies (shared with the Planning Department, Assessing and WEDC)

43030 Publications and code books

43140 Estimated use of 900 gallons at $1.68 per gallon

43220 Equipment needed to perform inspections, safety equipment, inspection tools, etc...

43300 Copier service contract, paper and copy supplies shared equally by Code Enforcement, Assessing, Planning, and Economic Development

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

6110 - CODE ENFORCEMENT & ZONING ADMINISTRATION SERVICES

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	168,617	207,399	107,807	268,601	259,927	231,579
41030	Part-Time Compensation	3,690	-	2,345	-	-	-
42030	Professional Services	8,250	9,000	5,110	12,960	12,960	12,960
42040	Print Services	19	200	0	200	200	200
42050	Equipment Maintenance	498	500	0	500	500	500
42060	Telephone	3,080	3,900	1,930	3,900	3,900	3,900
42070	Advertising	1,213	1,500	682	1,500	1,500	1,500
42080	Postage	691	800	972	1,500	1,500	1,500
42090	Training/Conferences	2,087	3,000	1,349	3,000	3,000	3,000
42100	Travel/Meals	1,115	2,000	719	2,000	2,000	2,000
42110	Memberships	195	500	250	500	500	500
43010	Supplies & Materials	952	1,000	161	1,000	1,000	1,000
43030	Books, Maps & Publications	1,612	1,000	130	1,000	1,000	1,000
43140	Gas Products	2,125	2,070	848	1,512	1,512	1,512
43220	Other Equipment	990	3,900	2,015	3,900	3,900	3,900
43300	Copy Services	318	500	296	500	500	500
		195,451	237,269	124,615	302,573	293,899	265,551

TOWN of WINDHAM

FY 2016-2017 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:

- Percentage of quarterly milestones achieved on time in the, "Windham Comprehensive Plan: Process Timeline," dated February, 2014 (or timeline as amended by the Town Council).
- 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:

• Compensation:	Increase $73,366, for the addition of a Town Engineer position. This position will take on responsibility for project management and implementation; provide design review and construction observation services, and assist with municipal projects for Public Works, Parks and Recreation and other departments as required. Other budget lines including Telephone, Training/Conferences, Travel/Meals, Memberships & Books have been increased in association with this position.
• Professional Services	Increase $50,000 for contract planning services associated with ordinance development for the 21st Century Downtown plan.
• Print Services	Increase $500. After a decrease last year, staff anticipates more printing associated with the comprehensive plan update and private road informational materials.
• Postage	Reflects an increase in 1st Class postage rate

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

6120 –PLANNING SERVICES

ACCOUNT DETAIL

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

Planning Director	1.0
Planner	1.0
Planning Administrative Assistant	1.0
Total current authorized positions	3.0

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.

Strategic plan:	
Engineer	1.0
Total staffing as proposed	4.0

Note: The engineer's position, as included in the manager's proposal, would be offset by third-party inspection fees for site plan and subdivision applications (see R0445), and is budgeted beginning October 1, 2016.

42030 Professional Services
Consulting for Plans, Studies or Projects, including engineering services

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 2016-2017 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).

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

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 2016-2017 MUNICIPAL BUDGET

6120 - PLANNING SERVICES

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	170,177	177,508	88,439	244,415	230,590	230,590
42030	Professional Services	1,893	10,000	0	60,000	60,000	60,000
42040	Print Services	750	500	0	1,000	1,000	1,000
42050	Equipment Maintenance	-	500	0	500	500	500
42060	Telephone	1,493	1,800	544	2,100	2,100	2,100
42070	Advertising	3,202	5,000	3,877	5,000	5,000	5,000
42080	Postage	443	1,000	944	1,200	1,200	1,200
42090	Training/Conferences	1,645	2,000	175	3,000	3,000	3,000
42100	Travel/Meals	1,954	2,000	348	3,000	3,000	3,000
42110	Memberships	541	900	441	1,400	1,400	1,400
43010	Supplies & Materials	762	1,500	353	1,500	1,500	1,500
43030	Books, Maps & Publications	378	500	143	600	600	600
43140	Fuel	163	300	0	300	300	300
43220	Other Equipment	500	1,600	331	500	500	500
43300	Copy Services	511	500	258	500	500	500
		184,412	205,608	95,853	325,015	311,190	311,190

TOWN of WINDHAM

FY 2015-2016 MUNICIPAL BUDGET

6121 – COMPREHENSIVE MASTER PLAN

MISSION:
The purpose of this division of the planning department's budget is to support the development 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 development of an updated comprehensive master plan on schedule and on budget, as both may be adjusted by the Town Council.

MEASUREMENT:
Progress toward completion 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 2015-2016 MUNICIPAL BUDGET

6121 – COMPREHENSIVE MASTER PLAN

ACCOUNT DETAIL

42030 Funds were budgeted in FY 2015 and FY 2016. No request is being made for FY 2017.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

6121 - COMPREHENSIVE MASTER PLAN

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
42030	Professional Services	44,604	25,000	2,001	-	-	-
		44,604	25,000	2,001	-	-	-

TOWN of WINDHAM

FY 2016-17 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 supports 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 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 assessment ratio of 97% and a quality rating of 8%. This is considered an excellent assessment rating.
- 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 has 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 2015 users looked at 234,251 parcels of real estate and viewed 525,765 pages of data on the Vision website; office staff visited or reviewed 1,463 properties; 806 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 2016-17 MUNICIPAL BUDGET

6510 – ASSESSING SERVICES

MISSION GAPS:

To achieve the mission and successes outlined above, the following changes are proposed from the 2015-2016 budget:

- Compensation: Increase $45,775 for the addition of a second Appraiser. 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". The addition of a second appraiser would address the Assessing mission outlined in the Strategic Plan as stated above and would be an integral part of any potential in-house revaluation. An additional Appraiser would also allow the office to meet the statutory requirement set forth in MRSA Title 36 §328 - 7. "*Physical inspection and inventory of each real parcel and personal property account will take place at least every 4 years rather than every 3 years.*"
- Professional Services: Increase of $14,600 for commercial appraisal services and expert witness trial preparation for an ongoing commercial abatement appeal.
- Equipment Maintenance: An increase of $2,860 to reflect updated annual maintenance prices from Vision Appraisal Software and an increase in the number of Vision users from 10 to 12. The additional two users will provide real-time assessing data access to the Tax Collection Department and accommodate an additional appraiser.
- Telephone: Increase of $1,660 for cell phones for the assessor and two appraisers. The appraiser issued cell phones are a safety measure for employees doing field inspections.
- Advertising: Increase of $300 for additional advertising of meetings associated with an ongoing commercial abatement appeal.
- Postage: Increase of $100 to cover anticipated 1st class postage rates.
- Memberships: An overall reduction of $395 which removes the State Appraisal License fee but adds MAAO and Maine Chapter IAAO memberships for an additional appraiser.
- Supplies and Materials: An increase of $400 to reflect the actual expense incurred in 2015.

TOWN of WINDHAM
FY 2016-17 MUNICIPAL BUDGET

6510 – ASSESSING SERVICES

ACCOUNT DETAIL

41010 Compensation (FTEs):

Assessor/GIS Coordinator	1.0
Assessor's Assistant	1.0
Appraiser	1.0
Administrative Assistant	1.0
Total current authorized positions	4.0
Other:	
Appraiser	1.0
Total staffing as proposed	5.0

Note: The appraiser's position in the manager's proposal is funded to begin October 1, 2016.

42030 Professional Services

Consultant services cover special circumstances such as complex abatement challenges and having special programming done to the assessing software.

$17,600

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.

$ 500

42050 Equipment Maintenance

Photocopier share	$ 1,150
Vision web hosting	$ 2,750
Vision Appraisal Software (12 users)	$ 10,135
	$ 14,035

42060 Telephone

Office ($42/month x 12 months)	$ 520
Cell phone (3 @ $54/month)	$ 1,944
	$ 2,464

42070 Advertising

This is for Assessment Review Board if needed $ 800

42080 Postage

Regular mailings $2,753

TOWN of WINDHAM

FY 2016-17 MUNICIPAL BUDGET

6510 – ASSESSING SERVICES

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	$ 575
		$1,655
42100	Travel/Meals	
	1600 miles with personal vehicles	$ 330
	Meals and mileage various functions	$ 300
	IAAO annual conference airfare, room and meals	$ 1,150
		$ 1,780
42110	Memberships	
	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.	$2,000
43030	Books, Maps & Publications	
	Recorded Deeds @ $1 per page	$2,800
	Valuation & Commitment Book	$ 400
	Books and publications	$ 120
	Total	$3,320

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

6510 - ASSESSING SERVICES

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	226,428	229,650	121,793	247,477	236,918	236,918
42030	Professional Services	125	3,000	125	17,600	17,600	17,600
42040	Print Services	-	500	-	500	500	500
42050	Equipment Maintenance	19,775	11,125	0	14,035	14,035	14,035
42060	Telephone	285	804	113	2,464	2,464	2,464
42070	Advertising	-	500	0	800	800	800
42080	Postage	1,013	2,673	408	2,753	2,753	2,753
42090	Training/Conferences	1,267	1,655	751	1,655	1,655	1,655
42100	Travel/Meals	2,416	1,780	1,288	1,780	1,780	1,780
42110	Memberships	800	900	755	505	505	505
43010	Supplies & Materials	1,718	1,600	1,777	2,000	2,000	2,000
43030	Books, Maps & Publications	2,954	3,320	895	3,320	3,320	3,320
43220	Other Equipment	-		-			
43390	Vehicle Expenses	511	700	160	714	714	714
		257,293	258,207	128,064	295,603	285,044	285,044

TOWN of WINDHAM

FY 2016-2017 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 2015-2016 budget:

- Professional Services: An increase of $2,500 to hire a Geography/Anthropology major or GIS Certificate student intern to perform in-depth analysis and update complex data sets including stormwater and shoreland zoning revisions. The time required to update these two datasets is beyond the availability of the Assessor/GIS Coordinator. Establishing a regular arrangement between the town and the University of Southern Maine, Muskie School of Public Service by supporting internships would be mutually beneficial. For a 3-credit course, the student would need approximately 180 hours of work during the semester at a recommended hourly rate of $15. Hiring interns for two semesters would cost $5,400. The remaining $1,100 would be set aside for unanticipated projects.

- Supplies and Materials: An increase of $1,500 to cover the additional use and maintenance expenses for the plotters. The 36" plotter/scanner is experiencing a high volume of use by all departments and as a result the cost of providing rolls of paper and ink cartridges has increased. This unit is now approximately 6 years old and has been requiring additional maintenance. The 42" plotter is approximately 15 years old and has also been having maintenance issues.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

6520 – GEOGRAPHIC INFORMATION SYSTEMS

ACCOUNT DETAIL

42030	Professional Services	
	Various Project Assistance	$6,500
42050	Equipment Maintenance	
	AutoCAD License	$ 750
	ESRI Licenses	$3,000
	Total	$3,750
42090	Training/ Conferences	
	This is an estimate for providing 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 2016-2017 MUNICIPAL BUDGET

6520 - GEOGRAPHIC INFORMATION SYSTEMS

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
42030	Professional Services	-	4,000	-	6,500	6,500	6,500
42050	Equipment Maintenance	3,746	3,746	747	3,750	3,750	3,750
42090	Training/Conferences	411	1,200	0	1,200	1,200	1,200
43010	Supplies & Materials	1,773	2,000	510	3,500	3,500	3,500
43030	Books, Maps & Publications	-	500	-	500	500	500
43220	Other Equipment	-	-	0			
		5,930	11,446	1,257	15,450	15,450	15,450

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

7510 - TOWN CLERK SERVICES

MISSION:
The mission of the Town Clerk's Office is to be the keeper of the town's records, to oversee voter registration, conduct elections, and provide other services and functions as required by law, charter, or ordinance.

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 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

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 **Increase of $1,200 for extra hours needed by the Deputy Clerk/Registrar of Voters for hours worked before and day of election for the 2016 Presidential. *See notes.**

41030 Part-time Compensation

Deputy Clerk (0.6 FTE)

This budget proposes to:
Add a part-time Deputy Clerk Position (0.6 FTE)

Increase of $5,333 for additional election clerks and staff working extra hours before and during the 2016 Presidential Election. *See notes.

I am also requesting a second 24-hour per week Deputy at the cost of $24,721.77. This second position was not included in the Strategic Plan for the Clerk's Office. *See notes.

The new 24-hour per week deputy clerk's position is included in the manager's proposal beginning October 1, 2016.

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.

Increased by $1,730 to cover the cost of a spare ballot machine for the Presidential Election and programming new AVS machines. *See notes.

The Finance Committee decreased this account by $990. See FY2016-2017 budget amendment digest, amendment F01.

42040 Printing ballots, voter registration cards, business cards, and dog notices.

Increased by $1,000 to help with the costs of printing 11,000 to 12,000 municipal ballots.

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.

Increased by $900 for the mailing of absentee ballot envelopes. *See notes.

42090 Annual attendance for the Clerk and one Deputy to attend the Elections Conference for Title 21-A. The Clerk & Deputy Clerk also attends Title 30-A classes, Clerk's Networking Day, educational sessions on vital statistics so to stay current as the laws change and to keep our certifications up to date.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

7510 - TOWN CLERK SERVICES

42100 Food for election workers, absentee voting mileage, and meetings the Clerk & Deputy Clerk attends.

Increased by $240 to cover the cost for the extra meals. *See notes.

42110 Memberships to CCMCA, MTCCA, & NEACTC for the Clerk and one Deputy Clerk, and the annual Conservation Easement Registry fee.

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.

Clerk's Notes:

Increases to several line items are being requested due to the upcoming Presidential Election in November based on a review of all the **extra costs** from the 2012 Presidential Election. The figures listed are over and above the typical election costs of $5,000- $6,000 The **amount needed for the 2016 Presidential is $10,403.**

The Deputy Clerk/Registrar of Voters worked 37 extra hours the last Presidential totaling **$1,007** in extra pay. She was not full-time in 2012, she is now and all extra hours worked will be at the overtime pay rate. Just as a note, I also worked an additional 43 hours of unpaid overtime the last Presidential election.

My 24 hour Deputy Clerk worked 75 extra hours during the last Presidential election totaling **$1,697** in extra pay. Fourteen of those hours were at overtime pay.

I had to hire one of my Election Clerks to come in to help the 2-3 weeks prior to election. The additional hours totaled 42 hours at $8.00 per hour at a cost of **$336.**

An additional **$224** is needed to hire four Election Clerks to work one day prior to Election Day to start processing all of the absentee ballots. Four years ago, we had 3,100 people vote by absentee. This is a lot of extra work in the Clerk's Office. If we do not start early, we would never be able to get all of the ballots processed on Election Day.

An additional **$2,176** will be needed to pay the **extra 16 Election Clerks** that will be needed to work the polls on Election Day. A normal election requires about 15 workers. We will work, most likely, a 17-hour day. Their pay rate is $8.00 per hour.

I will need to hire Fire/Police personnel, approximately 12 hours of coverage, for the school parking lots & Route 202 at a cost of **$900**.

The cost of renting a spare machine will be **$990** under Professional Services. I have five machines currently, three for the voters at the polls and two for the absentee ballot processers. If one of those machines goes down, I will need to have a spare ready to go. Those machines will be working continually from 7:00 am to 8:00 pm.

We are being issued 2 new AVS machines, and the municipalities will be expected to pay for their programming at a Cost of $370 per unit, totaling **$740** under Professional Services.

I added an extra **$1,000** to the Print Services line due to the fact I will need to order 11,000 to 12,000 municipal ballots.

I recommend we add **$900** to the Postage line. In 2008, we mailed 855 absentee envelopes ($555.75 postage fees), In 2012, we mailed out 1,034 absentee envelopes ($712 postage fees), and I expect it to increase this year as well. I do not know exactly what the postage will be per envelope in November.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

7510 - TOWN CLERK SERVICES

The cost of the food for the extra 16 workers @ $15 each comes to **$240** under Travel/Meals.

***Amounts related to the 2016 Presidential Election will be deducted from next year's budget, excluding the $740 I need to program the two new AVS ballot machines, this will be a new, yearly expense.**

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 death records which are kept in the Clerk's Office.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

7510 - TOWN CLERK SERVICES

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	102,963	100,638	51,944	106,733	101,528	101,528
41020	Overtime Compensation	-	-	0	1,200	1,200	1,200
41030	Part-time Compensation	31,634	33,712	15,431	59,980	59,980	59,980
42030	Professional Services	3,786	5,530	2,546	7,260	7,260	6,270
42040	Print Services	3,683	4,000	2,194	5,000	5,000	5,000
42050	Equipment Maintenance	526	900	185	900	900	900
42060	Telephone	1,197	1,300	493	1,300	1,300	1,300
42070	Advertising	3,099	3,300	2,211	3,300	3,300	3,300
42080	Postage	2,184	1,100	1,023	2,000	2,000	2,000
42090	Training/Conferences	420	750	170	750	750	750
42100	Travel/Meals	1,544	2,200	898	2,440	2,440	2,440
42110	Memberships	140	140	50	140	140	140
43010	Supplies & Materials	2,634	3,000	1,266	3,000	3,000	3,000
43030	Books, Maps & Publications	2,405	2,500	2,104	2,500	2,500	2,500
		156,216	159,070	80,515	196,503	191,298	190,308

TOWN of WINDHAM

FY 2016-2017 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; and
- The annual audit demonstrates compliance with state regulations.

8110 – SOCIAL SERVICES

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
Wayside 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 FY16 budgeted amount.

43100 Assistance for attendance at Parks & Recreation summer day camp.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

8110 - SOCIAL SERVICES

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
41010	Compensation	85,214	89,424	45,219	93,039	93,039	93,039
42030	Professional Services	-		-	-	-	-
42060	Telephone	911	700	233	700	700	700
42080	Postage	69	200	26	200	200	200
42090	Training/Conferences	280	345	30	375	375	375
42100	Travel/Meals	-	350	0	350	350	350
42110	Memberships	-	200	0	200	200	200
43010	Supplies & Materials	635	1,000	205	1,000	1,000	1,000
43090	General Assistance	13,345	40,000	3,783	40,000	40,000	40,000
43100	User Fee Offset	8,979	10,000	-	10,000	10,000	10,000
		109,433	142,219	49,496	145,864	145,864	145,864

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

8120 – SOCIAL SERVICE AGENCY FUNDING

ACCOUNT DETAIL

44070 Includes funding for the following agencies:

	2015-2016 Approved	2016-2017 Requested	2016-2017 Committee	2016-2017 Manager	2016-2017 Approved
American Red Cross *	200	275	0	0	0
Center for Therapeutic Recreation	150	200	150	150	150
Maine Behavioral Healthcare (TIP)	1,500	2,000	1,500	1,500	1,500
Day One	1,000	1,000	1,000	1,000	1,000
Family Crisis Center	1,000	1,200	1,000	1,000	1,000
Home Health Visiting Nurses Service	500	1,000	500	500	500
Lake Region Senior Service, Inc.	450	650	500	500	500
Regional Transportation Program	500	750	500	500	500
Sexual Assault Response Services	1,000	2,000	1,000	1,000	1,000
Southern ME. Area Agency on Aging	4,000	4,500	4,000	4,000	4,000
The Lifeflight Foundation *(new 2016)*		2,000	250	250	250
The Opportunity Alliance	6,800	6,800	6,800	6,800	6,800
Tri-County Mental Health Services	500	0	0	0	0
VNA Home Health Care	500	500	500	500	500
Woodfords Family Services	500	500	500	500	500
Windham Health Council #	600	600	600	600	600
Windham Food Pantry #	0	0	0	0	0
Windham Neighbors Helping Neighbors #	3,000	3,000	3,000	3,000	3,000
Food & Fellowship, Inc. (Monday Meals) #	1,000	1,000	1,000	1,000	1,000
Total	**23,200**	**29,200**	**22,800**	**22,800**	**22,800**

\# Windham based services
* No show (request denied)
See below for additional $$$$ and need

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.

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

As in previous years, the committee continues to support a Community Center and recommends the Council build upon the SMRT Municipal Facilities Space Needs Study and Master Plan final report September 5, 2014. We will not be repetitive with the rationale of the benefits and need.

Additional $$$$ and need!

This year we would like to ask the Council to consider adding an additional $1,500 to the Parks and Recreation Department budget to offset the loss of revenue which will happen with the addition of a Summer Lunch Program at Dundee Park.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

8120 – SOCIAL SERVICE AGENCY FUNDING

We have been trying for many years to find a way to get this program into Windham for our less fortunate children who may not get enough to eat during the summer months. In the past, specific areas of the town have not met the qualifications of the program, which required more than 50% of those children living in the area to be identified as free and reduced lunch recipients.

Dundee Park is now the only location in town that qualifies as an open site to run a free lunch program for children under the age of 18.

The Human Services Committee supports adding $1,500 to Park and Recreation budget which will offset the loss of entry fees and help with startup costs such as additional picnic tables, trash barrels, coolers etc.

We can supply you with additional information on the program if needed.

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

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

8120 - SOCIAL SERVICE AGENCY FUNDING

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
44070	Contributions to Agencies	21,400	23,200	23,050	22,800	22,800	22,800
		21,400	23,200	23,050	22,800	22,800	22,800

TOWN of WINDHAM

FY2016-2017 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 2017 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).

Copies of the multi-year funding plans and project detail reports are attached for accounts 9110 and 9130.

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 again for 2017 – 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.

TOWN of WINDHAM

CAPITAL PLAN SUMMARY 2012-2026

		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
FUNDED																
Capital Equipment Replacement		545,000	625,000	625,000	625,000	625,000	725,000	625,000	625,000	625,000	625,000	625,000	625,000	625,000	625,000	625,000
Road Improvements		542,500	650,000	750,000	750,000	1,080,000	850,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Buildings & Grounds Improvements*		119,000	162,500	200,000	150,000	200,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Land & Facilities Improvements		na	na	150,000	-	50,000	75,000	-	-	-	-	-	-	-	-	-
Debt Service		229,969	216,375	210,375	205,125	200,625	23,600	316,493	309,609	298,087	290,841	283,123	275,260	266,505	116,216	114,418
Total Funded		1,436,469	1,653,875	1,935,375	1,730,125	2,155,625	1,823,600	1,841,493	1,834,609	1,823,087	1,815,841	1,808,123	1,800,260	1,791,505	1,641,216	1,639,418
*not including TIF pass-through																
PLANNED																
Capital Equipment Replacement																
Annual Replacement					575,000	625,000	725,000	825,000	825,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000
Road Improvements																
Local Roads					1,000,000	850,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
State Roads					700,000		700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
WBR/Anglers/302 (net of 50% offset from TIF)						150,000										
North Route 302																
Other 21st Century Downtown						80,000										
2003 Road Bonds					205,125	200,625	196,500	191,625	185,625	175,088	168,925	162,400	155,875	148,625	148,625	148,625
Total					1,905,125	1,280,625	1,896,500	1,891,625	1,885,625	1,875,088	1,868,925	1,862,400	1,855,875	1,848,625	1,848,625	1,848,625
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	150,001
Long-term Improvements	Estimated Cost															
PL Space Reconfiguration Design	10,300				10,300											
PL Space Reconfiguration Design Funding (CF)	(10,300)				(10,300)											
PL Space Reconfiguration (Option A)	45,500				45,500											
PL Option A Offsetting Revenue (Bremon Fund)	(45,500)				(45,500)											
PL Option B Design	5,000															
PL Childrens' Room (Option B)	97,500							97,500								
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)	7,897,700					-				*	206,656	601,541	640,898	637,147	632,013	625,103
PS/Comm Ctr (Option E/Option E)	1,260,000							*	27,916	124,066	129,168	128,581	127,803	126,880	125,803	124,678
EWFS Option A	57,000							57,000								
SWFS/NWFS Option B w/Gorham/Option D(C))	3,040,000															
SWFS Acq/Reno @ MCLH	1,668,000						38,511	124,868	123,984	123,000	121,916	120,723	119,385	117,880	116,216	114,418
Total					321,750	200,000	188,511	469,368	301,900	397,066	607,740	1,000,846	1,038,086	1,031,906	1,024,032	1,014,200
Land & Facilities Improvements																
Parks, Fields, & Facilities					325,000	50,000	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)									
Total Planned					3,126,875	2,155,625	2,885,011	3,510,993	3,337,525	3,322,154	3,526,665	3,913,246	3,943,961	3,930,531	3,922,657	3,912,825
Net Surplus/(Deficit)					(1,396,750)	-	(1,061,411)	(1,669,500)	(1,502,916)	(1,499,066)	(1,710,825)	(2,105,123)	(2,143,701)	(2,139,026)	(2,281,441)	(2,273,407)
Funded					55%	100%	63%	52%	55%	55%	51%	46%	46%	46%	42%	42%
Tax Rate Impact (Taxable value fixed at $1.8b)					**0.78**	**-**	**0.59**	**0.93**	**0.83**	**0.83**	**0.95**	**1.17**	**1.19**	**1.19**	**1.27**	**1.26**

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 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
44190	Capital Equipment	665,233	625,000	633,902	725,000	725,000	725,000
		665,233	625,000	633,902	725,000	725,000	725,000

Town of Windham, Maine

Capital Improvement Plan

FY 16 thru FY 25

SOURCES AND USES OF FUNDS

Source		FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Capital Equipment Replacement Fund											
Beginning Balance		145,441	30,898	39,268	228,909	374,332	565,605	671,858	773,460	989,212	1,322,358
Revenues and Other Fund Sources											
Revenue											
General Fund		*725,000*	*725,000*	*825,000*	*825,000*	*725,000*	*725,000*	*725,000*	*725,000*	*725,000*	*725,000*
Total		725,000	725,000	825,000	825,000	725,000	725,000	725,000	725,000	725,000	725,000
Total Revenues and Other Fund Sources		725,000	725,000	825,000	825,000	725,000	725,000	725,000	725,000	725,000	725,000
Total Funds Available		870,441	755,898	864,268	1,053,909	1,099,332	1,290,605	1,396,858	1,498,460	1,714,212	2,047,358
Expenditures and Uses											
Capital Projects & Equipment											
Code Enforcement (CE)											
Code Enforcement Vehicle Replacement	*CE-2019-001*	*0*	*0*	*0*	*(53,000)*	*0*	*0*	*0*	*0*	*0*	*0*
Total		0	0	0	(53,000)	0	0	0	0	0	0
Fire-Rescue (FR)											
Rescue 1	*FR-2010-001*	*(37,427)*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Rescue 2	*FR-2011-001*	*(37,427)*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
SCBAs and Cylinders	*FR-2013-003*	*(70,551)*	*(70,551)*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Extrication System Replacement	*FR-2013-004*	*(12,339)*	*(12,339)*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Engine 6	*FR-2015-001*	*(43,779)*	*0*	*(84,250)*	*(84,250)*	*(84,250)*	*(84,250)*	*(84,250)*	*0*	*0*	*0*
Cardiac Monitors	*FR-2015-003*	*(23,934)*	*(23,934)*	*(23,934)*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Car 4	*FR-2016-001*	*(28,376)*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Rescue 1	*FR-2018-001*	*0*	*0*	*0*	*(40,425)*	*(40,425)*	*(40,425)*	*(40,425)*	*(40,425)*	*0*	*0*

Source		FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Capital Equipment Replacement Fund											
Rescue 2	FR-2018-002	0	0	0	(40,425)	(40,425)	(40,425)	(40,425)	(40,425)	0	0
Tower 3	FR-2021-001	0	0	0	0	0	0	(185,000)	(185,000)	(185,000)	(185,000)
Engine 5	FR-2025-001	0	0	0	0	0	0	0	0	0	0
Unit 9	FR-2025-005	0	0	0	0	0	0	0	0	0	(30,000)
	Total	(253,833)	(106,824)	(108,184)	(165,100)	(165,100)	(165,100)	(350,100)	(265,850)	(185,000)	(215,000)
Information Services (IS)											
IT Network & Client Replacements/Upgrades	IS-2016-001	(47,000)	0	0	0	0	0	0	0	0	0
IT Client/Laptop Replacements/Upgrades	IS-2017-001	0	(20,000)	0	0	0	0	0	0	0	0
IT Server/Software Replacements/Upgrades	IS-2018-001	0	0	0	(47,725)	(47,725)	(47,725)	0	0	0	0
IT Client/Laptop Replacements/Upgrades	IS-2018-002	0	0	(56,000)	0	0	0	0	0	0	0
IT Client/Laptop Replacements/Upgrades	IS-2019-001	0	0	0	(35,000)	0	0	0	0	0	0
IT Client/Laptop Replacements/Upgrades	IS-2020-001	0	0	0	0	(20,000)	0	0	0	0	0
	Total	(47,000)	(20,000)	(56,000)	(82,725)	(67,725)	(47,725)	0	0	0	0
Police (PD)											
Crime Lab	PD-2009-002	(10,034)	(10,034)	(10,034)	(10,034)	(10,034)	(8,579)	(8,579)	(8,579)	(8,579)	(8,579)
Simulcast System	PD-2013-003	(62,393)	0	0	0	0	0	0	0	0	0
Cruiser Video Systems	PD-2013-004	(16,618)	(16,618)	0	0	0	0	0	0	0	0
Cruiser Replacements	PD-2016-001	(91,800)	0	0	0	0	0	0	0	0	0
Radio and Recorder Replacements	PD-2016-003	0	(21,850)	(21,850)	(21,850)	0	0	0	0	0	0
Motorcycle Replacement	PD-2016-004	(15,273)	0	0	0	0	0	0	0	0	0
Cruiser Replacements	PD-2017-001	0	(91,800)	0	0	0	0	0	0	0	0
Unmarked Vehicle	PD-2017-002	0	(26,500)	0	0	0	0	0	0	0	0
ACO Truck Replacement	PD-2017-004	0	0	0	(26,000)	0	0	0	0	0	0
CSO Vehicle Replacement	PD-2017-005	0	(37,500)	0	0	0	0	0	0	0	0
Cruiser Replacements	PD-2018-001	0	0	(91,800)	0	0	0	0	0	0	0
Cruiser Replacements	PD-2019-001	0	0	0	(91,800)	0	0	0	0	0	0
Cruiser Replacements	PD-2020-001	0	0	0	0	(91,800)	0	0	0	0	0
Cruiser Replacements	PD-2021-001	0	0	0	0	0	(91,800)	0	0	0	0
Cruiser Replacements	PD-2022-001	0	0	0	0	0	0	(91,800)	0	0	0
Cruiser Replacements	PD-2023-001	0	0	0	0	0	0	0	(91,800)	0	0

Source		FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Capital Equipment Replacement Fund											
Cruiser Replacements	PD-2024-001	0	0	0	0	0	0	0	0	(91,800)	0
Cruiser Replacements	PD-2025-001	0	0	0	0	0	0	0	0	0	(91,800)
	Total	(196,118)	(204,302)	(123,684)	(149,684)	(101,834)	(100,379)	(100,379)	(100,379)	(100,379)	(100,379)
Public Works (PW)											
Truck 02	PW-2011-001	(32,681)	(32,681)	(32,681)	0	0	0	0	0	0	0
Truck 03	PW-2011-002	(32,681)	(32,681)	(32,681)	0	0	0	0	0	0	0
Truck 12	PW-2011-003	(12,186)	0	0	0	0	0	0	0	0	0
Truck 01	PW-2012-001	(39,300)	(39,300)	0	0	0	0	0	0	0	0
Sweeper 23	PW-2012-003	(58,613)	(58,613)	0	0	0	0	0	0	0	0
Truck 08	PW-2013-001	(32,682)	(32,682)	(32,682)	0	0	0	0	0	0	0
Skidsteer 28	PW-2013-003	0	0	0	0	0	0	0	0	0	0
Truck 09	PW-2014-001	(56,923)	(56,923)	(56,923)	0	0	0	0	0	0	0
Loader 25	PW-2014-002	0	(48,725)	(48,725)	(48,725)	(48,725)	(48,725)	0	0	0	0
Truck 10	PW-2016-001	0	0	(29,900)	(29,900)	(29,900)	(29,900)	(29,900)	0	0	0
Truck 11	PW-2016-002	0	(36,544)	(36,544)	(36,544)	(36,544)	(36,544)	0	0	0	0
Pickups	PW-2016-003	(61,526)	0	0	0	0	0	0	0	0	0
Reversible Compactor	PW-2016-004	(6,000)	0	0	0	0	0	0	0	0	0
Truck 05	PW-2017-001	0	0	0	(36,544)	(36,544)	(36,544)	(36,544)	(36,544)	0	0
Loader 27	PW-2018-001	0	0	0	0	0	(48,725)	(48,725)	(48,725)	(48,725)	(48,725)
Grader 26	PW-2020-001	0	0	0	0	0	(57,750)	(57,750)	(57,750)	(57,750)	(57,750)
	Total	(332,592)	(338,149)	(270,136)	(151,713)	(151,713)	(258,188)	(172,919)	(143,019)	(106,475)	(106,475)
Town Mgr/Finance (TM)											
Financial System Upgrade/Replacement	TM-2009-001	0	(47,355)	(47,355)	(47,355)	(47,355)	(47,355)	0	0	0	0
Community TV Mixer Replacement	TM-2016-001	(10,000)	0	0	0	0	0	0	0	0	0
Multifunction Device Replacements	TM-2018-001	0	0	(30,000)	0	0	0	0	0	0	0
Multifunction Device Replacements	TM-2019-001	0	0	0	(30,000)	0	0	0	0	0	0
	Total	(10,000)	(47,355)	(77,355)	(77,355)	(47,355)	(47,355)	0	0	0	0
Total Expenditures and Uses		(839,543)	(716,630)	(635,359)	(679,577)	(533,727)	(618,747)	(623,398)	(509,248)	(391,854)	(421,854)

Source	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Capital Equipment Replacement Fund										
Change in Fund Balance	(114,543)	8,370	189,641	145,423	191,273	106,253	101,602	215,752	333,146	303,146
Ending Balance	30,898	39,268	228,909	374,332	565,605	671,858	773,460	989,212	1,322,358	1,625,504

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	$ 850,000

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

9120 - ROAD IMPROVEMENTS

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
42190	Contracted Services	868,013	1,080,000	724,270	850,000	850,000	850,000
		868,013	1,080,000	724,270	850,000	850,000	850,000

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
Library Space Reconfiguration	100,000
South Windham Fire Station supplemental	163,927
Total	$ 413,927

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
New Marblehead AH TIF	9,783
Total	$ 445,665

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

9130 - BUILDINGS & FACILITIES CAPITAL IMPROVEMENTS

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
42030	Professional Services	-	-				-
42260	Contracted Services	239,814	1,868,000	(12,667)	413,927	413,927	413,927
44020	Land Improvements	278,946	400,650		445,665	445,665	445,665
		518,760	2,268,650	(12,667)	859,592	859,592	859,592
Breakdown of account 42260							
	Building Improvements		150,000		150,000	150,000	150,000
	Buildings & Grounds Improvement Fund						
	Library Space Reconfiguration				100,000	100,000	100,000
	SWFS Replacement		1,668,000		163,927	163,927	163,927
	SWFS Preliminary Design		50,000				
			1,868,000		413,927	413,927	413,927
Breakdown of account 44020:							
	Roosevelt Promenade TIF		210,000		210,000	210,000	210,000
	Pipeline TIF		166,930		173,237	173,237	173,237
	Gateway North A TIF		23,720		52,645	52,645	52,645
	New Marblehead Manor AHTIF				9,783	9,783	9,783
			400,650		445,665	445,665	445,665

Town of Windham, Maine

Capital Improvement Plan

FY 16 thru FY 25

SOURCES AND USES OF FUNDS

Source		FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Buildings & Grounds Improvement Fund											
Beginning Balance		230,590	152,240	281,335	369,455	457,575	531,600	640,625	749,650	899,650	1,049,650
Revenues and Other Fund Sources											
Revenue											
General Fund		*150,000*	*150,000*	*150,000*	*150,000*	*150,000*	*150,000*	*150,000*	*150,000*	*150,000*	*150,000*
Total		150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Total Revenues and Other Fund Sources		150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Total Funds Available		380,590	302,240	431,335	519,455	607,575	681,600	790,625	899,650	1,049,650	1,199,650
Expenditures and Uses											
Capital Projects & Equipment											
Buildings & Grounds (BG)											
Public Works Fueling Station Replacement	*BG-2014-005*	*0*	*0*	*(40,975)*	*(40,975)*	*(40,975)*	*(40,975)*	*(40,975)*	*0*	*0*	*0*
Town Office Emergency Generator	*BG-2014-006*	*0*	*(20,905)*	*(20,905)*	*(20,905)*	*0*	*0*	*0*	*0*	*0*	*0*
Proposed Projects, Combined	*BG-2016-001*	*(228,350)*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
EWFS Solar Array Purchase	*BG-2020-001*	*0*	*0*	*0*	*0*	*(35,000)*	*0*	*0*	*0*	*0*	*0*
Total		(228,350)	(20,905)	(61,880)	(61,880)	(75,975)	(40,975)	(40,975)	0	0	0
Total Expenditures and Uses		(228,350)	(20,905)	(61,880)	(61,880)	(75,975)	(40,975)	(40,975)	0	0	0

Source	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Buildings & Grounds Improvement Fund										
Change in Fund Balance	(78,350)	129,095	88,120	88,120	74,025	109,025	109,025	150,000	150,000	150,000
Ending Balance	152,240	281,335	369,455	457,575	531,600	640,625	749,650	899,650	1,049,650	1,199,650

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 has been reduced to $50,000 for fiscal 2017 for continued development of Lippman Park, and $25,000 for assessment, design, and capital improvements to the skate park, funded through recreation impact fees.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

9140 - LAND & FACILITIES CAPITAL IMPROVEMENTS

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
42030	Professional Services						
42260	Contracted Services	2,250					
44020	Land Improvements	856	50,000	-	50,000	75,000	75,000
		3,106	50,000	-	50,000	75,000	75,000

TOWN of WINDHAM

Department of Parks and Recreation
8 School Road
Windham, ME 04062

207-892-1905
fax 207-892-1910

MEMO

TO:	Town Council
THROUGH:	Tony Plante, Town Manger
FROM:	Brian Ross, Parks and Recreation Director BR
SUBJECT:	Capital Improvement Plan
DATE:	October 3, 2013

The Parks and Recreation Department has developed the attached Capital Improvement Plan for the next 10 years to be a resource along with the proposed Recreation Impact fees.

The plan includes improvements to existing parks, land purchases, new parks and facilities and replacement of department vehicles. The park improvements were identified in the Facility Summary Plan dated July 2012 which has been reviewed by Town Council. The costs for new parks and facilities were reflective of the costs used in the Recreation Impact Basis of Assessment report done by Bruce Mayberry of BCM Planning dated September 27, 2013. The Lippman Park costs are related to the costs from the Mitchell & Associates Master Plan dated August 2012. The costs included the components based on the Parks and Recreation Department's phases which totaled $468,975. Other replacement cost estimates were reflective of current prices. Land purchases were based on $10,000 per acre and purchasing 30 acres at a time which are sizable properties that could accommodate a number of fields and court type components.

If you need any further information please contact me at 892-1905.

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

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

9170 - SEWER

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
44120	Portland Water District Assessm	-	351,756	146,565	351,756	351,756	351,756
		-	351,756	146,565	351,756	351,756	351,756

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.
- Debt issued through the Maine Municipal Bond Bank for the South Windham Fire Station project in fiscal 2016 will see its first principal payment of $83,400 in fiscal 2018.

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.

- $46,500 for 2003 road bonds. Interest payments through fiscal 2024 will total $163,162.50.
- An estimated $40,000 interest payment on bonds to be issued through the Maine Municipal Bond Bank for the South Windham Fire Station project.

BOND DEBT SERVICE

Town of Windham, Maine
Roads Project
Market as of November 29, 2011
Final Verified Numbers

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
05/01/2012			21,675.00	21,675.00	
06/30/2012					21,675.00
11/01/2012			28,687.50	28,687.50	
05/01/2013			28,687.50	28,687.50	
06/30/2013					57,375.00
11/01/2013			28,687.50	28,687.50	
05/01/2014			28,687.50	28,687.50	
06/30/2014					57,375.00
11/01/2014	150,000	3.000%	28,687.50	178,687.50	
05/01/2015			26,437.50	26,437.50	
06/30/2015					205,125.00
11/01/2015	150,000	3.000%	26,437.50	176,437.50	
05/01/2016			24,187.50	24,187.50	
06/30/2016					200,625.00
11/01/2016	150,000	2.500%	24,187.50	174,187.50	
05/01/2017			22,312.50	22,312.50	
06/30/2017					196,500.00
11/01/2017	150,000	4.000%	22,312.50	172,312.50	
05/01/2018			19,312.50	19,312.50	
06/30/2018					191,625.00
11/01/2018	150,000	4.000%	19,312.50	169,312.50	
05/01/2019			16,312.50	16,312.50	
06/30/2019					185,625.00
11/01/2019	145,000	3.500%	16,312.50	161,312.50	
05/01/2020			13,775.00	13,775.00	
06/30/2020					175,087.50
11/01/2020	145,000	5.000%	13,775.00	158,775.00	
05/01/2021			10,150.00	10,150.00	
06/30/2021					168,925.00
11/01/2021	145,000	4.000%	10,150.00	155,150.00	
05/01/2022			7,250.00	7,250.00	
06/30/2022					162,400.00
11/01/2022	145,000	5.000%	7,250.00	152,250.00	
05/01/2023			3,625.00	3,625.00	
06/30/2023					155,875.00
11/01/2023	145,000	5.000%	3,625.00	148,625.00	
06/30/2024					148,625.00
	1,475,000		451,837.50	1,926,837.50	1,926,837.50

ESTIMATE OF DEBT SERVICE

Town of Windham

PREPARED ON 03/29/2016

	DATE	PRINCIPAL	RATE	INTEREST	TOTAL	ANNUAL DEBT SERVICE
TOTALS		1,668,000.00		549,569.73	2,217,569.73	2,217,569.73
1	11/01/2016			17,568.41	17,568.41	
2	05/01/2017			20,942.47	20,942.47	38,510.88
3	11/01/2017	83,400.00	1.000%	20,942.47	104,342.47	
4	05/01/2018			20,525.47	20,525.47	124,867.94
5	11/01/2018	83,400.00	1.120%	20,525.47	103,925.47	
6	05/01/2019			20,058.43	20,058.43	123,983.90
7	11/01/2019	83,400.00	1.240%	20,058.43	103,458.43	
8	05/01/2020			19,541.35	19,541.35	122,999.78
9	11/01/2020	83,400.00	1.360%	19,541.35	102,941.35	
10	05/01/2021			18,974.23	18,974.23	121,915.58
11	11/01/2021	83,400.00	1.500%	18,974.23	102,374.23	
12	05/01/2022			18,348.73	18,348.73	120,722.96
13	11/01/2022	83,400.00	1.710%	18,348.73	101,748.73	
14	05/01/2023			17,635.66	17,635.66	119,384.39
15	11/01/2023	83,400.00	1.900%	17,635.66	101,035.66	
16	05/01/2024			16,843.36	16,843.36	117,879.02
17	11/01/2024	83,400.00	2.090%	16,843.36	100,243.36	
18	05/01/2025			15,971.83	15,971.83	116,215.19
19	11/01/2025	83,400.00	2.220%	15,971.83	99,371.83	
20	05/01/2026			15,046.09	15,046.09	114,417.92
21	11/01/2026	83,400.00	2.340%	15,046.09	98,446.09	
22	05/01/2027			14,070.31	14,070.31	112,516.40
23	11/01/2027	83,400.00	2.616%	14,070.31	97,470.31	
24	05/01/2028			12,979.60	12,979.60	110,449.91
25	11/01/2028	83,400.00	2.867%	12,979.60	96,379.60	
26	05/01/2029			11,784.23	11,784.23	108,163.83
27	11/01/2029	83,400.00	3.067%	11,784.23	95,184.23	
28	05/01/2030			10,505.47	10,505.47	105,689.70
29	11/01/2030	83,400.00	3.225%	10,505.47	93,905.47	
30	05/01/2031			9,160.61	9,160.61	103,066.08
31	11/01/2031	83,400.00	3.387%	9,160.61	92,560.61	
32	05/01/2032			7,748.33	7,748.33	100,308.94
33	11/01/2032	83,400.00	3.531%	7,748.33	91,148.33	
34	05/01/2033			6,275.96	6,275.96	97,424.29
35	11/01/2033	83,400.00	3.633%	6,275.96	89,675.96	
36	05/01/2034			4,761.03	4,761.03	94,436.99
37	11/01/2034	83,400.00	3.725%	4,761.03	88,161.03	
38	05/01/2035			3,207.76	3,207.76	91,368.79
39	11/01/2035	83,400.00	3.808%	3,207.76	86,607.76	
40	05/01/2036			1,619.74	1,619.74	88,227.50
41	11/01/2036	83,400.00	3.884%	1,619.74	85,019.74	85,019.74

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

9510 - BONDED DEBT

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
46010	Debt Principal	150,000	150,000	150,000	150,000	150,000	150,000
46020	Debt Interest	55,125	50,625	26,438	86,500	86,500	86,500
		205,125	200,625	176,438	236,500	236,500	236,500

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.

Increased to $150,000 in the preliminary and manager's proposed budget for fiscal 2017.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

9910 - GENERAL CONTINGENCY FUND

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
43010	Supplies and Materials	46,072	100,000	54,829	150,000	150,000	150,000
		46,072	100,000	54,829	150,000	150,000	150,000

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.

Increased to $150,000 in the preliminary and manager's proposed budget for fiscal 2017.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

9920 - ENERGY & WEATHER EMERGENCY FUND

acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council
43010	Emergency Fund	-	100,000	-	150,000	150,000	150,000
		-	100,000	-	150,000	150,000	150,000

TOWN of WINDHAM

FY2016-2017 MUNICIPAL BUDGET

STRATEGIC PLAN-BASED BUDGET PROJECTIONS

The following spreadsheets are built upon the preliminary budget proposals for FY 2017, 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.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

SUMMARY STATEMENT OF ESTIMATED REVENUES AND PROPOSED APPROPRIATIONS

Budget Proposal	FY 2016 Approved	FY 2017 Preliminary	FY 2017 Manager	FY 2017 Council	FY 2018 projection	FY 2019 projection	FY 2020 projection	FY 2021 projection	FY 2022 projection
Estimated Revenues	$ 17,247,836	$ 16,375,204	$ 16,743,819	$ 16,802,027	$ 17,005,366	$ 17,393,199	$ 17,789,505	$ 18,169,492	$ 18,558,373
Operating Appropriations	$ 12,471,805	$ 13,915,387	$ 13,345,971	$ 13,404,179	$ 14,311,437	$ 14,719,498	$ 15,139,959	$ 15,573,222	$ 16,019,700
Non-Operating Appropriations	$ 4,776,031	$ 3,372,848	$ 3,397,848	$ 3,397,848	$ 3,734,068	$ 3,759,035	$ 3,680,002	$ 3,705,894	$ 3,731,977
Total Appropriations	$ 17,247,836	$ 17,288,235	$ 16,743,819	$ 16,802,027	$ 18,045,504	$ 18,478,533	$ 18,819,962	$ 19,279,116	$ 19,751,677
Net Surplus/(Deficit)	$ (0)	$ (913,031)	$ (0)	$ (0)	$ (1,040,138)	$ (1,085,334)	$ (1,030,457)	$ (1,109,624)	$ (1,193,304)
Amount Below/(Above) Levy Limit	$ 290,914	$ 33,740	$ 19,316	$ 90,770					

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

STATEMENT OF ESTIMATED REVENUES

acct	description	FY 2015 actual	FY 2016 estimate	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council	FY 2018 projection	FY 2019 projection	FY 2020 projection	FY 2021 projection	FY 2022 projection	projection factor
0400	Property Taxes	$ 8,109,449	$ 8,907,292	$ 8,663,301	$ 9,531,103	$ 9,586,086	$ 9,514,632	9,777,808	9,973,364	10,172,831	10,376,288	10,583,814	2%
0401	Supplemental Taxes	1,013		23,590									
0402	Payments in Lieu of Taxes	7,104	3,250	-	3,250	3,250	29,247	3,250	3,250	3,250	3,250	3,250	flat
0403	Cashup/Shortages-Overages	75		10	-	-	-						
0405	Tax Reports	83	-	18	-	-	-						
0407	Interest on Taxes	110,116	100,000	43,633	100,000	100,000	100,000	102,000	104,040	106,121	108,243	110,408	2%
0408	Tax Lien Fees	19,810	12,000	13,354	12,000	15,000	15,000	15,300	15,606	15,918	16,236	16,561	2%
0409	Excise Taxes	3,004,550	2,850,000	1,724,343	3,000,000	3,250,000	3,250,000	3,347,500	3,447,925	3,551,363	3,657,904	3,767,641	3%
0410	Town Clerk Fees	46,649	45,000	17,726	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	flat
0411	Building Fees	109,518	100,000	57,967	100,000	125,000	125,000	127,500	130,050	132,651	135,304	138,010	2%
0412	Plumbing Fees - Town	42,055	35,000	23,366	35,000	40,000	40,000	40,800	41,616	42,448	43,297	44,163	2%
0413	Boat Excise Tax	33,416	25,000	4,643	25,000	25,000	25,000	26,000	27,000	28,000	29,000	30,000	1,000
0414	Proof of Insurance Fax	124		89	-	-	-						
0415	Dundee Park	32,035	37,000	33,457	37,000	37,000	37,000	37,740	38,495	39,265	40,050	40,851	2%
0416	Recreation Fees	176,481	180,000	34,185	180,000	180,000	210,665	180,961	185,749	190,668	195,722	200,914	5111
0417	Snowmobile Reg - Town	6,984	6,818	358	6,000	7,132	7,132	7,275	7,420	7,569	7,720	7,874	2%
0418	Boat Registration - Town	1,700	1,000	322	1,000	1,000	1,000	1,100	1,200	1,300	1,400	1,500	100
0419	ATV Registration - Town	604	400	319	400	400	400	400	400	400	400	400	flat
0420	Mail-In ReRegistrations	-	-	764	-	-	-						
0421	CATV Fees	120,084	120,000	-	115,000	115,000	115,000	120,000	120,000	120,000	120,000	120,000	flat
0422	Police Fines & Fees	4,455	2,000	2,333	4,000	4,000	4,000	2,000	2,000	2,000	2,000	2,000	flat
0424	Court/Witness Fees	850	-	50	-	-	-						
0425	Animal Control Fines & Fees	-		160	-	-	-						
0427	Passports	15,165	12,500	10,920	12,500	12,500	12,500	13,000	13,500	14,000	14,500	15,000	500
0430	State Revenue Sharing	718,983	325,000	377,069	-	-	-	-	-	-	-	-	zeroed out
0431	State of Maine	21,272	25,000	20,671	20,000	20,000	20,000	25,000	25,000	25,000	25,000	25,000	flat
0432	User Permit	-		-	-	-	-						
0433	Mechanical Systems	-		1,488	-	-	-						
0434	Library Fines and Fees	7,029	7,500	4,300	7,500	7,500	7,500	8,000	8,500	9,000	9,500	10,000	500
0435	Local Road Assistance	248,320	250,000	250,876	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
0438	Cell Tower Colocations	30		-	-	-	-						
0440	Assessor's Fees	767	500	276	500	500	500	500	500	500	500	500	flat
0441	Dog Licenses - Town	10,762	9,000	4,205	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	flat
0442	Hunting & Fishing - Town	2,363	3,000	1,163	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	flat
0443	Registration Fees - Town	51,169	50,000	26,009	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	flat
0444	Board of Appeals	1,600	1,500	1,600	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	flat
0445	Subdivision/Review Fees	16,350	5,000	9,600	60,000	60,000	60,000	5,000	5,000	5,000	5,000	5,000	flat
0446	Road Construction Fees	-	-	461	-	-	-						

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

STATEMENT OF ESTIMATED REVENUES

acct	description	FY 2015 actual	FY 2016 estimate	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council	FY 2018 projection	FY 2019 projection	FY 2020 projection	FY 2021 projection	FY 2022 projection	projection factor
0447	Accessory Apt. Permit	-	-	-	-	-	-						
0448	Site Plan Fees	5,975	2,500	6,175	2,500	5,000	5,000	2,500	2,500	2,500	2,500	2,500	flat
0449	Sewer Application Fees	-	-	-	-	-	-	-	-	-	-	-	flat
0450	Sewer Fees	22	351,756	50,899	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	flat
0452	Change of Use Permit	-	-	100	-	-	-						
0453	Shoreland Review Fees	-		-	-	-	-						
0454	Subdivision Amendment	2,800	-	1,050	-	-	-						
0455	Auto Junkyard Fee	391	350	391	350	350	350	350	350	350	350	350	flat
0456	Gravel Pit Fees	-	-	650	-	-	-						
0457	Shoreland CEO Permit	3,550	1,000	2,450	1,000	2,000	2,000	1,250	1,500	1,750	2,000	2,250	250
0458	Sub-Surface Review Fees	3,230	1,000	2,250	1,000	2,000	2,000	1,250	1,500	1,750	2,000	2,250	250
0460	Recyclable Revenue	143		-	-	-	-						

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

STATEMENT OF ESTIMATED REVENUES

acct	description	FY 2015 actual	FY 2016 estimate	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	FY 2017 council	FY 2018 projection	FY 2019 projection	FY 2020 projection	FY 2021 projection	FY 2022 projection	projection factor
0470	Solid Waste Fees	450,420	500,000	136,912	450,000	450,000	450,000	500,000	500,000	500,000	500,000	500,000	flat
0471	Chaffin Pond Preserve	-	-	19	-	-	-						
0474	Rescue Misc Fees	535	-	135	-	-	-						
0475	Rescue Service Fees	617,674	590,000	310,748	600,000	600,000	620,000	612,000	624,240	636,725	649,459	662,448	2%
0476	Fire/Rescue Fines & Fees	225	-	5	-	-	-						
0480	Interest on Investments	28,071	20,000	11,609	25,000	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	6,769	20,000	264	20,000	20,000	28,000	20,400	20,808	21,224	21,649	22,082	2%
0483	Zone Change Fees	1,100	-	-	-	-	-						
0484	Miscellaneous Revenue	83,780	72,000	33,980	97,000	97,000	97,000	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	flat
0486	Building/Space Rental	-			-	-	-						
0487	SSI Recoveries	1,246			-	-	-						
0495	Fund Balance		480,000		763,927	763,927	763,927	786,845	810,450	834,764	859,807	885,601	flat
0497	Impact Fees		50,000		50,000	75,000	75,000						
0498	TIF Transfers	277,761	318,654		350,602	350,602	395,602	357,614	364,766	372,062	379,503	387,093	2%
0499	RSU Service Payments	45,000	45,000		41,100	41,100	41,100	42,333	43,603	44,911	46,258	47,646	3%
0600	Bond Proceeds		1,668,000		-	-	-						
Total Non-Property Tax Revenues		6,351,408	8,340,544	3,223,370	6,844,101	7,157,733	7,287,395	7,227,559	7,419,835	7,616,674	7,793,204	7,974,560	
Total Revenues, All Sources		$ 14,461,870	$ 17,247,836	$ 11,910,260	$ 16,375,204	$ 16,743,819	$ 16,802,027	$ 17,005,366	$ 17,393,199	$ 17,789,505	$ 18,169,492	$ 18,558,373	

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

dept	acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	Δ%	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	projection factor
1110	41010	Compensation	3,955	7,350	2,240	13,230	13,230	80.00%	13,230	13,230	13,230	13,230	13,230	0.00%
1120	41010	Compensation	388,402	393,806	199,349	466,668	418,181	6.19%	480,668	495,088	509,941	525,239	540,996	3.00%
1130	41010	Compensation	180,158	192,167	97,593	197,967	197,967	3.02%	203,906	210,023	216,324	222,814	229,498	3.00%
1140	41010	Compensation	96,114	101,760	50,401	106,788	106,788	4.94%	109,992	113,292	116,690	120,191	123,797	3.00%
1150	41010	Compensation	-	-	-	6,370	6,370		6,561	6,758	6,961	7,169	7,385	3.00%
2110	41010	Compensation	122,979	127,609	65,617	181,542	169,888	33.13%	186,989	192,598	198,376	204,327	210,457	3.00%
2120	41010	Compensation	434,621	441,086	228,326	539,021	468,626	6.24%	555,192	571,847	589,003	606,673	624,873	3.00%
2210	41010	Compensation	231,612	237,560	119,106	275,911	268,044	12.83%	284,188	292,714	301,496	310,540	319,857	3.00%
2510	41010	Compensation	127,481	124,564	71,394	133,596	133,596	7.25%	137,604	141,732	145,984	150,364	154,875	3.00%
3110	41010	Compensation	1,607,781	1,563,554	759,331	1,655,708	1,616,246	3.37%	1,705,379	1,756,540	1,809,236	1,863,513	1,919,419	3.00%
3120	41010	Compensation	-	-	-	-	-		-	-	-	-	-	3.00%
3140	41010	Compensation	16,975	35,476	11,382	37,160	37,160	4.75%	38,275	39,424	40,606	41,824	43,079	3.00%
3210	41010	Compensation	1,026	12,319	-	12,319	12,319	0.00%	12,689	13,070	13,462	13,866	14,282	3.00%
4110	41010	Compensation	425,318	373,601	181,826	607,636	455,020	21.79%	625,866	644,642	663,981	683,900	704,417	3.00%
5110	41010	Compensation	140,938	138,378	71,752	149,785	149,785	8.24%	154,279	158,907	163,674	168,585	173,642	3.00%
5510	41010	Compensation	242,045	249,224	126,409	294,360	285,686	14.63%	303,191	312,287	321,655	331,305	341,244	3.00%
6110	41010	Compensation	168,617	207,399	107,807	268,601	259,927	25.33%	276,659	284,958	293,507	302,312	311,382	3.00%
6120	41010	Compensation	170,177	177,508	88,439	244,415	230,590	29.90%	251,747	259,299	267,078	275,091	283,344	3.00%
6510	41010	Compensation	226,428	229,650	121,793	247,477	236,918	3.16%	254,902	262,549	270,425	278,538	286,894	3.00%
7510	41010	Compensation	102,963	100,638	51,944	106,733	101,528	0.88%	109,935	113,233	116,630	120,129	123,733	3.00%
8110	41010	Compensation	85,214	89,424	45,219	93,039	93,039	4.04%	95,830	98,705	101,666	104,716	107,858	3.00%
41010 Total			4,772,803	4,803,074	2,399,928	5,638,329	5,260,910		5,807,082	5,980,897	6,159,927	6,344,328	6,534,261	
1130	41020	Overtime Compensation	-	-	-	150	150		155	159	164	169	174	3.00%
1140	41020	Overtime Compensation	936	2,500	744	2,000	2,000	-20.00%	2,060	2,122	2,185	2,251	2,319	3.00%
2120	41020	Overtime Compensation	53,483	58,155	3,465	58,600	58,600	0.77%	60,358	62,169	64,034	65,955	67,933	3.00%
2210	41020	Overtime Compensation	13,543	13,212	2,631	13,212	13,212	0.00%	13,608	14,017	14,437	14,870	15,316	3.00%
2510	41020	Overtime Compensation	3,137	6,860	223	6,860	6,860	0.00%	7,066	7,278	7,496	7,721	7,953	3.00%
3110	41020	Premium Compensation	231,410	210,000	119,085	220,000	220,000	4.76%	226,600	233,398	240,400	247,612	255,040	3.00%
3120	41020	Premium Compensation	-	-	-	-	-		-	-	-	-	-	3.00%
3140	41020	Overtime Compensation	-	500	165	750	750	50.00%	773	796	820	844	869	3.00%
3210	41020	Overtime Compensation	339	250	-	400	400	60.00%	412	424	437	450	464	3.00%
4110	41020	Overtime Compensation	40,808	37,404	28,450	75,876	47,479	26.94%	78,152	80,497	82,912	85,399	87,961	3.00%
5110	41020	Overtime Compensation	87	1,000	14	1,000	1,000	0.00%	1,030	1,061	1,093	1,126	1,159	3.00%
7510	41020	Overtime Compensation				1,200	1,200		1,236	1,273	1,311	1,351	1,391	3.00%
41020 Total			343,743	329,881	154,777	380,048	351,651		391,449	403,193	415,289	427,747	440,580	
1120	41030	Part-time Compensation	-	-	647				-	-	-	-	-	3.00%
1130	41030	Part-time Compensation	-	-	412	24,722	-		25,463	26,227	27,014	27,825	28,659	3.00%
1160	41030	Part-time Compensation	8,672	10,609	4,228	10,843	10,843	2.20%	11,168	11,503	11,848	12,204	12,570	3.00%
2210	41030	Part-time Compensation	8,594	12,000	7,636	20,000	20,000	66.67%	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	670,147	764,983	341,119	815,618	815,618	6.62%	840,087	865,289	891,248	917,985	945,525	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	15,814	15,359	7,859	15,810	15,810	2.94%	16,285	16,773	17,276	17,795	18,329	3.00%
5111	41030	Part-time Compensation	86,913	103,500	66,375	94,500	94,500	-8.70%	97,335	100,255	103,263	106,361	109,551	3.00%
5120	41030	Part-time Compensation	54,509	60,732	38,811	60,732	60,732	0.00%	62,554	64,431	66,363	68,354	70,405	3.00%
5130	41030	Part-time Compensation	-	7,752	986	14,000	14,000	80.60%	14,420	14,853	15,298	15,757	16,230	3.00%
5510	41030	Part-time Compensation	44,443	58,075	24,235	86,986	63,492	9.33%	89,596	92,284	95,052	97,904	100,841	3.00%
6110	41030	Part-time Compensation	-	-	2,345	-	-		-	-	-	-	-	3.00%
7510	41030	Part-time Compensation	31,634	33,712	15,431	59,980	59,980	77.92%	61,779	63,632	65,541	67,508	69,533	3.00%
41030 Total			920,727	1,068,721	510,084	1,205,191	1,156,975		1,241,347	1,278,587	1,316,945	1,356,453	1,397,147	

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

dept	acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	Δ%	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	projection factor
1220	41060	Social Security	468,514	477,448	246,431	550,831	516,266	8.13%	567,356	584,377	601,908	619,965	638,564	3.00%
	41060 Total		468,514	477,448	246,431	550,831	516,266		567,356	584,377	601,908	619,965	638,564	
1220	41070	Health & Dental	775,299	788,434	396,138	929,632	853,089	8.20%	971,465	1,015,181	1,060,865	1,108,603	1,158,491	4.50%
	41070 Total		775,299	788,434	396,138	929,632	853,089		971,465	1,015,181	1,060,865	1,108,603	1,158,491	
1220	41080	Deferred Compensation	126,418	138,691	70,424	140,000	137,000	-1.22%	144,200	148,526	152,982	157,571	162,298	3.00%
	41080 Total		126,418	138,691	70,424	140,000	137,000		144,200	148,526	152,982	157,571	162,298	
1220	41090	Tuition Reimbursement	-	5,000	-	5,000	5,000	0.00%	5,150	5,305	5,464	5,628	5,796	3.00%
	41090 Total		-	5,000	-	5,000	5,000		5,150	5,305	5,464	5,628	5,796	
3110	41100	Compensation for Court time	16,429	18,000	5,248	18,000	18,000	0.00%	18,540	19,096	19,669	20,259	20,867	3.00%
	41100 Total		16,429	18,000	5,248	18,000	18,000		18,540	19,096	19,669	20,259	20,867	
1220	41110	Classification Plan	-	-	-	-	-		-	-	-	-	-	3.00%
5111	41110	Payroll Tax	9,204	10,000	-	10,000	10,000	0.00%	10,300	10,609	10,927	11,255	11,593	3.00%
	41110 Total		9,204	10,000	-	10,000	10,000		10,300	10,609	10,927	11,255	11,593	
1220	41120	MPERS Contributions	157,620	177,000	69,030	182,000	186,740	5.50%	187,460	193,084	198,876	204,843	210,988	3.00%
	41120 Total		157,620	177,000	69,030	182,000	186,740		187,460	193,084	198,876	204,843	210,988	
4110	41130	Training Compensation	60,773	86,741	34,973	88,218	88,218	1.70%	90,865	93,590	96,398	99,290	102,269	3.00%
	41130 Total		60,773	86,741	34,973	88,218	88,218		90,865	93,590	96,398	99,290	102,269	
1220	41140	Income Protection	4,427	6,800	2,974	7,200	7,200	5.88%	7,524	7,863	8,216	8,586	8,973	4.50%
	41140 Total		4,427	6,800	2,974	7,200	7,200		7,524	7,863	8,216	8,586	8,973	
1220	41150	Long Term Disability	6,666	7,500	3,145	6,500	6,500	-13.33%	6,793	7,098	7,418	7,751	8,100	4.50%
	41150 Total		6,666	7,500	3,145	6,500	6,500		6,793	7,098	7,418	7,751	8,100	
	Total Wages & Benefits		7,662,623	7,917,291	3,893,152	9,160,949	8,597,549		9,449,530	9,747,406	10,054,883	10,372,281	10,699,926	
1110	42010	Legal Services	58,621	40,000	32,801	60,000	60,000	50.00%	63,000	66,150	69,458	72,930	76,577	5.00%
	42010 Total		58,621	40,000	32,801	60,000	60,000		63,000	66,150	69,458	72,930	76,577	
1110	42020	Audit Fees	17,250	19,300	14,300	19,300	19,300	0.00%	20,265	21,278	22,342	23,459	24,632	5.00%
	42020 Total		17,250	19,300	14,300	19,300	19,300		20,265	21,278	22,342	23,459	24,632	
1120	42030	Professional Services	24,469	19,875	5,097	25,000	25,000	25.79%	25,500	26,010	26,530	27,061	27,602	2.00%
1130	42030	Professional Services	15,260	20,000	12,356	22,500	22,500	12.50%	22,950	23,409	23,877	24,355	24,842	2.00%
1140	42030	Professional Services	100	1,000	-	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
1160	42030	Professional Services	31,885	39,815	29,185	39,815	39,815	0.00%	40,611	41,424	42,252	43,097	43,959	2.00%
1230	42030	Professional Services	242	-	-	-	-		-	-	-	-	-	2.00%
2110	42030	Professional Services	27,870	28,000	13,438	31,630	31,630	12.96%	32,263	32,908	33,566	34,237	34,922	2.00%
2910	42030	Professional Services	2,048	56,732	8,300	53,432	53,432	-5.82%	54,501	55,591	56,702	57,837	58,993	2.00%
3110	42030	Professional Services	7,887	8,000	1,184	9,000	9,000	12.50%	9,180	9,364	9,551	9,742	9,937	2.00%
3120	42030	Professional Services	12,688	17,565	6,232	13,500	13,500	-23.14%	13,770	14,045	14,326	14,613	14,905	2.00%
3140	42030	Professional Services	27,007	26,500	6,195	26,500	26,500	0.00%	27,030	27,571	28,122	28,684	29,258	2.00%
4110	42030	Professional Services	36,012	42,303	21,252	44,628	44,628	5.50%	45,521	46,431	47,360	48,307	49,273	2.00%
4210	42030	Professional Services	33,664	35,700	8,684	36,414	36,414	2.00%	37,142	37,885	38,643	39,416	40,204	2.00%
5110	42030	Professional Services	1,325	3,000	2,825	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
5111	42030	Professional Services	529	800	349	3,330	3,330	316.25%	3,397	3,465	3,534	3,604	3,677	2.00%
5120	42030	Professional Services	3,866	8,000	-	5,000	5,000	-37.50%	5,100	5,202	5,306	5,412	5,520	2.00%

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

dept	acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	Δ%	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	projection factor
5510	42030	Professional Services	5,580	9,700	14,829	11,400	11,400	17.53%	11,628	11,861	12,098	12,340	12,587	2.00%
6110	42030	Professional Services	8,250	9,000	5,110	12,960	12,960	44.00%	13,219	13,484	13,753	14,028	14,309	2.00%
6120	42030	Professional Services	1,893	10,000	-	60,000	60,000	500.00%	61,200	62,424	63,672	64,946	66,245	2.00%
6121	42030	Professional Services	44,604	25,000	2,001	-	-	-100.00%	-	-	-	-	-	2.00%
6510	42030	Professional Services	125	3,000	125	17,600	17,600	486.67%	17,952	18,311	18,677	19,051	19,432	2.00%
6520	42030	Professional Services	-	4,000	-	6,500	6,500	62.50%	6,630	6,763	6,898	7,036	7,177	2.00%
7510	42030	Professional Services	3,786	5,530	2,546	7,260	7,260	31.28%	7,405	7,553	7,704	7,858	8,016	2.00%
8110	42030	Professional Services	-	-	-	-	-		-	-	-	-	-	2.00%
9130	42030	Professional Services	-	-	-	-	-		-	-	-	-	-	2.00%
42030 Total			289,090	373,520	139,707	430,469	430,469		439,078	447,860	456,817	465,953	475,273	
1120	42040	Print Services	-	500	-	500	500	0.00%	510	520	531	541	552	2.00%
4110	42040	Print Services	523	500	-	-	-	-100.00%	-	-	-	-	-	2.00%
5510	42040	Print Services	-	1,100	-	1,100	1,100	0.00%	1,122	1,144	1,167	1,191	1,214	2.00%
6110	42040	Print Services	19	200	-	200	200	0.00%	204	208	212	216	221	2.00%
6120	42040	Print Services	750	500	-	1,000	1,000	100.00%	1,020	1,040	1,061	1,082	1,104	2.00%
6510	42040	Print Services	-	500	-	500	500	0.00%	510	520	531	541	552	2.00%
7510	42040	Print Services	3,683	4,000	2,194	5,000	5,000	25.00%	5,100	5,202	5,306	5,412	5,520	2.00%
42040 Total			4,975	7,300	2,194	8,300	8,300		8,466	8,635	8,808	8,984	9,164	
1120	42050	Equipment Maintenance	55	-	55	55	55		56	57	58	60	61	2.00%
1130	42050	Equipment Maintenance	203	200	-	300	300	50.00%	306	312	318	325	331	2.00%
1140	42050	Equipment Maintenance	31,368	36,000	20,397	40,000	40,000	11.11%	40,800	41,616	42,448	43,297	44,163	2.00%
5510	42050	Equipment Maintenance	1,464	1,550	1,239	1,650	1,650	6.45%	1,683	1,717	1,751	1,786	1,822	2.00%
6110	42050	Equipment Maintenance	498	500	-	500	500	0.00%	510	520	531	541	552	2.00%
6120	42050	Equipment Maintenance	-	500	-	500	500	0.00%	510	520	531	541	552	2.00%
6510	42050	Equipment Maintenance	19,775	11,125	-	14,035	14,035	26.16%	14,316	14,602	14,894	15,192	15,496	2.00%
6520	42050	Equipment Maintenance	3,746	3,746	747	3,750	3,750	0.11%	3,825	3,902	3,980	4,059	4,140	2.00%
7510	42050	Equipment Maintenance	526	900	185	900	900	0.00%	918	936	955	974	994	2.00%
42050 Total			57,635	54,521	22,623	61,690	61,690		62,924	64,182	65,466	66,775	68,111	
1120	42060	Telephone	7,415	6,500	3,214	7,500	7,500	15.38%	7,650	7,803	7,959	8,118	8,281	2.00%
1130	42060	Telephone	150	800	50	300	300	-62.50%	306	312	318	325	331	2.00%
1140	42060	Telephone/Data Lines	19,019	18,920	8,561	19,776	19,776	4.52%	20,172	20,575	20,986	21,406	21,834	2.00%
1160	42060	Telephone	120	600	40	600	600	0.00%	612	624	637	649	662	2.00%
2110	42060	Telephone	3,833	4,200	1,308	4,200	4,200	0.00%	4,284	4,370	4,457	4,546	4,637	2.00%
3120	42060	Telephone	15,832	21,000	7,378	25,200	25,200	20.00%	25,704	26,218	26,742	27,277	27,823	2.00%
4110	42060	Telephone	7,207	7,425	3,904	9,000	9,000	21.21%	9,180	9,364	9,551	9,742	9,937	2.00%
5110	42060	Telephone	718	1,000	156	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
5120	42060	Telephone	377	500	183	400	400	-20.00%	408	416	424	433	442	2.00%
5130	42060	Telephone	285	500	119	500	500	0.00%	510	520	531	541	552	2.00%
5510	42060	Telephone	2,114	2,250	861	2,250	2,250	0.00%	2,295	2,341	2,388	2,435	2,484	2.00%
6110	42060	Telephone	3,080	3,900	1,930	3,900	3,900	0.00%	3,978	4,058	4,139	4,221	4,306	2.00%
6120	42060	Telephone	1,493	1,800	544	2,100	2,100	16.67%	2,142	2,185	2,229	2,273	2,319	2.00%
6510	42060	Telephone	285	804	113	2,464	2,464	206.47%	2,513	2,564	2,615	2,667	2,720	2.00%
7510	42060	Telephone	1,197	1,300	493	1,300	1,300	0.00%	1,326	1,353	1,380	1,407	1,435	2.00%
8110	42060	Telephone	911	700	233	700	700	0.00%	714	728	743	758	773	2.00%
42060 Total			64,036	72,199	29,085	81,190	81,190		82,814	84,470	86,159	87,883	89,640	
1120	42070	Advertising	2,282	2,000	312	2,500	2,500	25.00%	2,550	2,601	2,653	2,706	2,760	2.00%
1130	42070	Advertising	147	250	-	300	300	20.00%	306	312	318	325	331	2.00%
2110	42070	Advertising	1,085	500	2,177	1,000	1,000	100.00%	1,020	1,040	1,061	1,082	1,104	2.00%
3110	42070	Advertising	548	500	-	750	750	50.00%	765	780	796	812	828	2.00%
4110	42070	Advertising	300	-	-	-	-		-	-	-	-	-	2.00%

TOWN of WINDHAM
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5110	42070	Advertising	-	-	-	1,000	1,000		1,020	1,040	1,061	1,082	1,104	2.00%
6110	42070	Advertising	1,213	1,500	682	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
6120	42070	Advertising	3,202	5,000	3,877	5,000	5,000	0.00%	5,100	5,202	5,306	5,412	5,520	2.00%
6510	42070	Advertising	-	500	-	800	800	60.00%	816	832	849	866	883	2.00%
7510	42070	Advertising	3,099	3,300	2,211	3,300	3,300	0.00%	3,366	3,433	3,502	3,572	3,643	2.00%
42070 Total			11,875	13,550	9,258	16,150	16,150		16,473	16,802	17,139	17,481	17,831	
1120	42080	Postage	5,006	5,000	2,293	5,500	5,500	10.00%	5,610	5,722	5,837	5,953	6,072	2.00%
1130	42080	Postage	11,519	18,000	10,188	18,500	18,500	2.78%	18,870	19,247	19,632	20,025	20,425	2.00%
2110	42080	Postage	87	256	221	400	400	56.25%	408	416	424	433	442	2.00%
3110	42080	Postage	474	1,025	250	1,000	1,000	-2.44%	1,020	1,040	1,061	1,082	1,104	2.00%
4110	42080	Postage	471	800	94	400	400	-50.00%	408	416	424	433	442	2.00%
5110	42080	Postage	194	500	126	300	300	-40.00%	306	312	318	325	331	2.00%
5510	42080	Postage	1,080	1,000	670	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
6110	42080	Postage	691	800	972	1,500	1,500	87.50%	1,530	1,561	1,592	1,624	1,656	2.00%
6120	42080	Postage	443	1,000	944	1,200	1,200	20.00%	1,224	1,248	1,273	1,299	1,325	2.00%
6510	42080	Postage	1,013	2,673	408	2,753	2,753	2.99%	2,808	2,864	2,922	2,980	3,040	2.00%
7510	42080	Postage	2,184	1,100	1,023	2,000	2,000	81.82%	2,040	2,081	2,122	2,165	2,208	2.00%
8110	42080	Postage	69	200	26	200	200	0.00%	204	208	212	216	221	2.00%
42080 Total			23,231	32,354	17,216	34,753	34,753		35,448	36,157	36,880	37,618	38,370	
1110	42090	Training/Conferences	-	500	17	500	500	0.00%	510	520	531	541	552	2.00%
1120	42090	Training/Conferences	1,429	1,800	572	2,000	2,000	11.11%	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	1,250	1,400	999	500	500	-64.29%	510	520	531	541	552	2.00%
1150	42090	Training/Conferences	-	200	-	200	200	0.00%	204	208	212	216	221	2.00%
2110	42090	Training/Conferences	1,827	2,000	128	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
2120	42090	Training/Conferences	174	500	65	500	500	0.00%	510	520	531	541	552	2.00%
2210	42090	Training/Conferences	202	300	175	300	300	0.00%	306	312	318	325	331	2.00%
2510	42090	Training/Conferences	968	1,000	-	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
3110	42090	Training/Conferences	10,938	18,200	9,472	23,000	23,000	26.37%	23,460	23,929	24,408	24,896	25,394	2.00%
3120	42090	Training/Conferences	-	850	-	-	-	-100.00%	-	-	-	-	-	2.00%
4110	42090	Training/Conferences	20,332	19,000	11,979	20,000	20,000	5.26%	20,400	20,808	21,224	21,649	22,082	2.00%
5110	42090	Training/Conferences	225	2,500	131	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
5510	42090	Training/Conferences	529	1,000	1,200	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
6110	42090	Training/Conferences	2,087	3,000	1,349	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
6120	42090	Training/Conferences	1,645	2,000	175	3,000	3,000	50.00%	3,060	3,121	3,184	3,247	3,312	2.00%
6510	42090	Training/Conferences	1,267	1,655	751	1,655	1,655	0.00%	1,688	1,722	1,756	1,791	1,827	2.00%
6520	42090	Training/Conferences	411	1,200	-	1,200	1,200	0.00%	1,224	1,248	1,273	1,299	1,325	2.00%
7510	42090	Training/Conferences	420	750	170	750	750	0.00%	765	780	796	812	828	2.00%
8110	42090	Training/Conferences	280	345	30	375	375	8.70%	383	390	398	406	414	2.00%
42090 Total			43,984	58,450	27,213	63,730	63,730		65,005	66,305	67,631	68,983	70,363	
1110	42100	Travel/Meals	-	250	187	250	250	0.00%	255	260	265	271	276	2.00%
1120	42100	Travel/Meals	3,559	3,500	4,088	4,500	4,500	28.57%	4,590	4,682	4,775	4,871	4,968	2.00%
1130	42100	Travel/Meals	840	800	316	900	900	12.50%	918	936	955	974	994	2.00%
1140	42100	Travel/Meals	340	300	110	300	300	0.00%	306	312	318	325	331	2.00%
1150	42100	Travel/Meals	87	500	-	500	500	0.00%	510	520	531	541	552	2.00%
1160	42100	Travel/Meals	-	-	-	-	-		-	-	-	-	-	2.00%
2110	42100	Travel/Meals	2,784	1,500	641	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
2510	42100	Travel/Meals	-	-	-	-	-		-	-	-	-	-	2.00%
3110	42100	Travel/Meals	7,497	8,500	3,693	9,200	9,200	8.24%	9,384	9,572	9,763	9,958	10,158	2.00%
3120	42100	Travel/Meals	-	200	-	-	-	-100.00%	-	-	-	-	-	2.00%
4110	42100	Travel/Meals	3,255	2,600	1,858	2,600	2,600	0.00%	2,652	2,705	2,759	2,814	2,871	2.00%

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

dept	acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	Δ%	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	projection factor
5110	42100	Travel/Meals	383	1,000	119	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
5510	42100	Travel/Meals	2,994	2,500	887	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
6110	42100	Travel/Meals	1,115	2,000	719	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
6120	42100	Travel/Meals	1,954	2,000	348	3,000	3,000	50.00%	3,060	3,121	3,184	3,247	3,312	2.00%
6510	42100	Travel/Meals	2,416	1,780	1,288	1,780	1,780	0.00%	1,816	1,852	1,889	1,927	1,965	2.00%
7510	42100	Travel/Meals	1,544	2,200	898	2,440	2,440	10.91%	2,489	2,539	2,589	2,641	2,694	2.00%
8110	42100	Travel/Meals	-	350	-	350	350	0.00%	357	364	371	379	386	2.00%
42100 Total			28,767	29,980	15,152	32,820	32,820		33,476	34,146	34,829	35,525	36,236	
1110	42110	Memberships	33,937	43,883	22,665	45,000	45,000	2.55%	45,900	46,818	47,754	48,709	49,684	2.00%
1120	42110	Memberships	1,713	2,000	1,240	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
1140	42110	Memberships	249	300	23	300	300	0.00%	306	312	318	325	331	2.00%
1150	42110	Memberships	-	-	-	-	-		-	-	-	-	-	2.00%
1160	42110	Memberships	-	-	-	-	-		-	-	-	-	-	2.00%
2110	42110	Memberships	254	250	184	250	250	0.00%	255	260	265	271	276	2.00%
3110	42110	Memberships	300	650	548	1,850	1,850	184.62%	1,887	1,925	1,963	2,002	2,043	2.00%
4110	42110	Memberships	3,004	4,617	3,884	5,275	5,275	14.25%	5,381	5,488	5,598	5,710	5,824	2.00%
5110	42110	Memberships	321	350	111	350	350	0.00%	357	364	371	379	386	2.00%
5510	42110	Memberships	480	500	70	500	500	0.00%	510	520	531	541	552	2.00%
6110	42110	Memberships	195	500	250	500	500	0.00%	510	520	531	541	552	2.00%
6120	42110	Memberships	541	900	441	1,400	1,400	55.56%	1,428	1,457	1,486	1,515	1,546	2.00%
6510	42110	Memberships	800	900	755	505	505	-43.89%	515	525	536	547	558	2.00%
7510	42110	Memberships	140	140	50	140	140	0.00%	143	146	149	152	155	2.00%
8110	42110	Memberships	-	200	-	200	200	0.00%	204	208	212	216	221	2.00%
42110 Total			41,934	55,190	30,220	58,270	58,270		59,435	60,624	61,837	63,073	64,335	
2210	42120	Rentals	25	1,200	12	1,200	1,200	0.00%	1,224	1,248	1,273	1,299	1,325	2.00%
2510	42120	Rentals	1,544	2,500	778	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
42120 Total			1,569	3,700	790	3,700	3,700		3,774	3,849	3,926	4,005	4,085	
2210	42150	Refuse Pickup	12,383	13,000	5,484	13,000	13,000	0.00%	13,260	13,525	13,796	14,072	14,353	2.00%
5120	42150	Refuse Pickup	323	400	304	400	400	0.00%	408	416	424	433	442	2.00%
42150 Total			12,705	13,400	5,788	13,400	13,400		13,668	13,941	14,220	14,505	14,795	
2130	42190	Contracted Services	-	38,000	32,671	50,500	50,500	32.89%	51,510	52,540	53,591	54,663	55,756	2.00%
9120	42190	Contracted Services	868,013	1,080,000	724,270	850,000	850,000	-21.30%	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0.00%
42190 Total			868,013	1,118,000	756,941	900,500	900,500		1,051,510	1,052,540	1,053,591	1,054,663	1,055,756	
2510	42200	Outside Vehicle Maintenance	15,454	35,000	13,463	35,000	35,000	0.00%	35,700	36,414	37,142	37,885	38,643	2.00%
3210	42200	Outside Vehicle Maintenance	15,310	12,000	758	13,000	13,000	8.33%	13,260	13,525	13,796	14,072	14,353	2.00%
4210	42200	Outside Vehicle Maintenance	40,893	22,000	12,924	24,000	24,000	9.09%	24,480	24,970	25,469	25,978	26,498	2.00%
5111	42200	Outside Vehicle Maintenance	-	-	-	-	-		-	-	-	-	-	2.00%
42200 Total			71,657	69,000	27,145	72,000	72,000		73,440	74,909	76,407	77,935	79,494	
1160	42210	Electrical Equipment Maintenanc	1,394	1,500	7	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
2110	42210	Electrical Equipment Maintenanc	2,180	4,300	1,529	2,500	2,500	-41.86%	2,550	2,601	2,653	2,706	2,760	2.00%
2130	42210	Electrical Equipment Maintenanc	10,076	10,000	1,204	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	2,115	3,100	35	3,100	3,100	0.00%	3,162	3,225	3,290	3,356	3,423	2.00%
3120	42210	Electrical Equipment Maintenanc	7,974	8,000	2,011	-	-	-100.00%	-	-	-	-	-	2.00%
3210	42210	Electrical Equipment Maintenanc	-	-	-	-	-		-	-	-	-	-	2.00%
4110	42210	Electrical Equipment Maintenanc	10,979	6,080	453	4,440	4,440	-26.97%	4,529	4,619	4,712	4,806	4,902	2.00%
4210	42210	Electrical Equipment Maintenanc	8,359	4,000	459	4,000	4,000	0.00%	4,080	4,162	4,245	4,330	4,416	2.00%
42210 Total			43,077	36,980	5,698	25,540	25,540		26,051	26,572	27,103	27,645	28,198	

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dept	acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	Δ%	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	projection factor
2130	42220	Electricity	70,302	65,000	29,079	65,000	65,000	0.00%	66,300	67,626	68,979	70,358	71,765	2.00%
2210	42220	Electricity	80,869	75,000	25,079	75,000	75,000	0.00%	76,500	78,030	79,591	81,182	82,806	2.00%
5120	42220	Electricity	2,403	2,000	890	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
5130	42220	Electricity	-	500	-	500	500	0.00%	510	520	531	541	552	2.00%
	42220 Total		153,574	142,500	55,047	142,500	142,500		145,350	148,257	151,222	154,247	157,332	
2210	42230	Water Supply	3,792	3,000	2,064	4,000	4,000	33.33%	4,080	4,162	4,245	4,330	4,416	2.00%
2220	42230	Water Supply	439	300	-	300	300	0.00%	306	312	318	325	331	2.00%
5120	42230	Water Supply	1,802	2,500	1,525	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
	42230 Total		6,033	5,800	3,589	6,800	6,800		6,936	7,075	7,216	7,361	7,508	
4150	42240	Water Main Charges	95,252	93,849	49,186	94,730	94,730	0.94%	96,625	98,557	100,528	102,539	104,590	2.00%
	42240 Total		95,252	93,849	49,186	94,730	94,730		96,625	98,557	100,528	102,539	104,590	
2210	42250	Building Maintenance Services	61,327	59,000	27,101	65,000	65,000	10.17%	66,300	67,626	68,979	70,358	71,765	2.00%
5120	42250	Building Services	4,366	4,500	1,188	4,500	4,500	0.00%	4,590	4,682	4,775	4,871	4,968	2.00%
	42250 Total		65,694	63,500	28,289	69,500	69,500		70,890	72,308	73,754	75,229	76,734	
2120	42260	Contracted Services	50,557	71,200	57,752	72,750	72,750	2.18%	74,205	75,689	77,203	78,747	80,322	2.00%
2220	42260	Contracted Services	9,347	6,000	144	6,000	6,000	0.00%	6,120	6,242	6,367	6,495	6,624	2.00%
2910	42260	Contracted Services	597,581	623,153	256,577	633,030	633,030	1.59%	645,691	658,604	671,777	685,212	698,916	2.00%
3120	42260	Contracted Services	319,611	329,139	164,570	339,014	339,014	3.00%	345,794	352,710	359,764	366,960	374,299	2.00%
4110	42260	Contracted Services	39,882	39,200	20,771	40,000	40,000	2.04%	40,800	41,616	42,448	43,297	44,163	2.00%
5110	42260	Contracted Services	-	9,500	-	4,500	4,500	-52.63%	4,590	4,682	4,775	4,871	4,968	2.00%
5111	42260	Contracted Services - Day Camp	22,448	30,000	22,448	25,000	25,000	-16.67%	25,500	26,010	26,530	27,061	27,602	2.00%
5130	42260	Contracted Services	531	600	263	600	600	0.00%	612	624	637	649	662	2.00%
9130	42260	Contracted Services	239,814	1,868,000	(12,667)	413,927	413,927	-77.84%	422,206	430,650	439,263	448,048	457,009	2.00%
	42260 Total		1,279,771	2,976,792	509,858	1,534,821	1,534,821		1,565,517	1,596,828	1,628,764	1,661,340	1,694,566	
5111	42280	Contracted Services - Other	10,955	10,000	10,955	18,000	18,000	80.00%	18,360	18,727	19,102	19,484	19,873	2.00%
	42280 Total		10,955	10,000	10,955	18,000	18,000		18,360	18,727	19,102	19,484	19,873	
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	241,883	260,500	150,445	271,698	260,536	0.01%	283,924	296,701	310,053	324,005	338,585	4.50%
	42600 Total		241,883	260,500	150,445	271,698	260,536		283,924	296,701	310,053	324,005	338,585	
1210	42610	Vehicle Insurance	46,980	44,982	51,343	55,500	55,500	23.38%	57,998	60,607	63,335	66,185	69,163	4.50%
	42610 Total		46,980	44,982	51,343	55,500	55,500		57,998	60,607	63,335	66,185	69,163	
1210	42620	Property & General Liability	39,195	52,920	38,797	40,800	40,800	-22.90%	42,636	44,555	46,560	48,655	50,844	4.50%
	42620 Total		39,195	52,920	38,797	40,800	40,800		42,636	44,555	46,560	48,655	50,844	
1210	42630	Professional Liability	24,786	26,460	26,915	30,020	30,020	13.45%	31,371	32,783	34,258	35,799	37,410	4.50%
	42630 Total		24,786	26,460	26,915	30,020	30,020		31,371	32,783	34,258	35,799	37,410	
1220	42650	Unemployment Compensation	6,074	5,000	-	5,000	5,000	0.00%	5,150	5,305	5,464	5,628	5,796	3.00%
	42650 Total		6,074	5,000	-	5,000	5,000		5,150	5,305	5,464	5,628	5,796	
1120	43010	Supplies & Materials	7,152	6,000	2,408	7,250	7,250	20.83%	7,395	7,543	7,694	7,848	8,005	2.00%
1130	43010	Supplies & Materials	3,096	3,500	2,265	3,750	3,750	7.14%	3,825	3,902	3,980	4,059	4,140	2.00%
1140	43010	Supplies & Materials	717	1,000	13	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

dept	acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	Δ%	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	projection factor
1150	43010	Supplies & Materials	-	1,500	44	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
1160	43010	Supplies & Materials	50	300	20	300	300	0.00%	306	312	318	325	331	2.00%
2110	43010	Supplies & Materials	2,891	2,500	1,787	3,000	3,000	20.00%	3,060	3,121	3,184	3,247	3,312	2.00%
2150	43010	Snowplowing Contracts	102,177	105,632	46,978	143,000	143,000	35.38%	145,860	148,777	151,753	154,788	157,884	2.00%
2510	43010	Supplies & Materials	202	400	-	400	400	0.00%	408	416	424	433	442	2.00%
3110	43010	Supplies & Materials	15,148	19,200	15,713	20,000	20,000	4.17%	20,400	20,808	21,224	21,649	22,082	2.00%
3120	43010	Supplies & Materials	-	250	-	-	-	-100.00%	-	-	-	-	-	2.00%
3140	43010	Supplies & Materials	283	500	23	500	500	0.00%	510	520	531	541	552	2.00%
4110	43010	Supplies & Materials	7,418	6,000	718	6,000	6,000	0.00%	6,120	6,242	6,367	6,495	6,624	2.00%
4140	43010	Supplies & Materials	419	1,480	191	1,480	1,480	0.00%	1,510	1,540	1,571	1,602	1,634	2.00%
5110	43010	Supplies & Materials	863	2,000	465	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
5111	43010	Supplies & Materials - Day Camp	1,369	7,000	1,369	7,000	7,000	0.00%	7,140	7,283	7,428	7,577	7,729	2.00%
5120	43010	Supplies and Materials	12,998	9,000	3,346	9,000	9,000	0.00%	9,180	9,364	9,551	9,742	9,937	2.00%
5130	43010	Supplies and Materials	1,492	5,000	86	5,000	5,000	0.00%	5,100	5,202	5,306	5,412	5,520	2.00%
5510	43010	Supplies & Materials	4,384	4,500	3,438	4,000	4,000	-11.11%	4,080	4,162	4,245	4,330	4,416	2.00%
6110	43010	Supplies & Materials	952	1,000	161	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
6120	43010	Supplies & Materials	762	1,500	353	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
6510	43010	Supplies & Materials	1,718	1,600	1,777	2,000	2,000	25.00%	2,040	2,081	2,122	2,165	2,208	2.00%
6520	43010	Supplies & Materials	1,773	2,000	510	3,500	3,500	75.00%	3,570	3,641	3,714	3,789	3,864	2.00%
7510	43010	Supplies & Materials	2,634	3,000	1,266	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
8110	43010	Supplies & Materials	635	1,000	205	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
9910	43010	Supplies and Materials	46,072	100,000	54,829	150,000	150,000	50.00%	153,000	156,060	159,181	162,365	165,612	2.00%
9920	43010	Emergency Fund	-	100,000	-	150,000	150,000	50.00%	153,000	156,060	159,181	162,365	165,612	2.00%
43010 Total			215,203	385,862	137,963	527,180	527,180		537,724	548,478	559,448	570,637	582,049	
5111	43020	Supplies & Materials - Other	1,031	4,000	1,031	4,000	4,000	0.00%	4,080	4,162	4,245	4,330	4,416	2.00%
5130	43020	Office Supplies & First Aid	-	150	-	150	150	0.00%	153	156	159	162	166	2.00%
43020 Total			1,031	4,150	1,031	4,150	4,150		4,233	4,318	4,404	4,492	4,582	
1120	43030	Books, Maps & Publications	3,121	3,000	1,381	3,500	3,500	16.67%	3,570	3,641	3,714	3,789	3,864	2.00%
1130	43030	Books, Maps & Publications	489	700	491	800	800	14.29%	816	832	849	866	883	2.00%
1140	43030	Books/Maps/Publications	195	200	-	200	200	0.00%	204	208	212	216	221	2.00%
1150	43030	Books, Maps & Publications	-	500	(35)	500	500	0.00%	510	520	531	541	552	2.00%
2110	43030	Books, Maps & Publications	172	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	-	200	-	-	-	-100.00%	-	-	-	-	-	2.00%
5110	43030	Books/Maps/Publications	-	-	-	-	-		-	-	-	-	-	2.00%
5510	43030	Books, Maps & Publications	28,250	28,630	10,187	27,430	27,430	-4.19%	27,979	28,538	29,109	29,691	30,285	2.00%
6110	43030	Books, Maps & Publications	1,612	1,000	130	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
6120	43030	Books, Maps & Publications	378	500	143	600	600	20.00%	612	624	637	649	662	2.00%
6510	43030	Books, Maps & Publications	2,954	3,320	895	3,320	3,320	0.00%	3,386	3,454	3,523	3,594	3,666	2.00%
6520	43030	Books, Maps & Publications	-	500	-	500	500	0.00%	510	520	531	541	552	2.00%
7510	43030	Books, Maps & Publications	2,405	2,500	2,104	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
43030 Total			41,033	43,100	16,752	42,400	42,400		43,248	44,113	44,995	45,895	46,813	
4110	43040	Medical Supples	26,713	27,500	21,414	34,000	34,000	23.64%	34,680	35,374	36,081	36,803	37,539	2.00%
43040 Total			26,713	27,500	21,414	34,000	34,000		34,680	35,374	36,081	36,803	37,539	
2120	43050	Clothing, Safety Equipment	8,831	9,125	4,589	9,310	9,310	2.03%	9,496	9,686	9,880	10,077	10,279	2.00%
2210	43050	Clothing, Safety Equipment	1,796	2,800	956	3,200	3,200	14.29%	3,264	3,329	3,396	3,464	3,533	2.00%
2220	43050	Safety Equipment	29	400	86	400	400	0.00%	408	416	424	433	442	2.00%
2510	43050	Clothing, Safety Equipment	1,397	2,000	892	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
3110	43050	Clothing	25,698	27,500	16,805	32,000	32,000	16.36%	32,640	33,293	33,959	34,638	35,331	2.00%
4110	43050	Clothing/Uniforms	13,992	9,100	1,376	9,100	9,100	0.00%	9,282	9,468	9,657	9,850	10,047	2.00%

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

dept	acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	Δ%	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	projection factor
	43050 Total		51,742	50,925	24,704	56,010	56,010		57,130	58,273	59,438	60,627	61,840	
5510	43060	Non-printed Materials	9,300	16,800	8,730	16,800	16,800	0.00%	17,136	17,479	17,828	18,185	18,549	2.00%
	43060 Total		9,300	16,800	8,730	16,800	16,800		17,136	17,479	17,828	18,185	18,549	
8110	43090	General Assistance	13,345	40,000	3,783	40,000	40,000	0.00%	40,800	41,616	42,448	43,297	44,163	2.00%
	43090 Total		13,345	40,000	3,783	40,000	40,000		40,800	41,616	42,448	43,297	44,163	
8110	43100	User Fee Offset	8,979	10,000	-	10,000	10,000	0.00%	10,200	10,404	10,612	10,824	11,041	2.00%
	43100 Total		8,979	10,000	-	10,000	10,000		10,200	10,404	10,612	10,824	11,041	
2510	43140	Gas Products	20,819	15,750	6,209	13,440	13,440	-14.67%	13,709	13,983	14,263	14,548	14,839	2.00%
3210	43140	Gas Products	72,309	57,960	20,422	42,336	42,336	-26.96%	43,183	44,046	44,927	45,826	46,742	2.00%
4210	43140	Gas Products	8,754	5,980	2,738	5,040	5,040	-15.72%	5,141	5,244	5,348	5,455	5,565	2.00%
5111	43140	Vehicle Fuel	1,030	1,500	1,030	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
5120	43140	Vehicle Fuel	-	2,000	973	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
6110	43140	Gas Products	2,125	2,070	848	1,512	1,512	-26.96%	1,542	1,573	1,605	1,637	1,669	2.00%
6120	43140	Fuel	163.41	300	-	300	300	0.00%	306	312	318	325	331	2.00%
	43140 Total		105201.67	85,560	32,220	66,128	66,128		67,451	68,800	70,176	71,579	73,011	
2510	43160	Diesel Fuel	109,688	87,500	23,108	60,200	60,200	-31.20%	61,404	62,632	63,885	65,162	66,466	2.00%
4210	43160	Diesel Fuel	32,505	28,050	13,894	18,060	18,060	-35.61%	18,421	18,790	19,165	19,549	19,940	2.00%
	43160 Total		142,193	115,550	37,002	78,260	78,260		79,825	81,422	83,050	84,711	86,405	
2210	43170	Heating Fuel	69,065	64,435	13,385	70,000	70,000	8.64%	71,400	72,828	74,285	75,770	77,286	2.00%
	43170 Total		69,065	64,435	13,385	70,000	70,000		71,400	72,828	74,285	75,770	77,286	
2120	43180	Minor Equipment & Tools	2,246	2,000	1,262	2,500	2,500	25.00%	2,550	2,601	2,653	2,706	2,760	2.00%
2510	43180	Equipment & Tools	8,914	10,000	3,495	10,000	10,000	0.00%	10,200	10,404	10,612	10,824	11,041	2.00%
4210	43180	Tools	2,428	2,000	54	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
	43180 Total		13,589	14,000	4,811	14,500	14,500		14,790	15,086	15,388	15,695	16,009	
2210	43190	Building Maintenance Materials	26,397	30,000	15,124	30,000	30,000	0.00%	30,600	31,212	31,836	32,473	33,122	2.00%
	43190 Total		26,397	30,000	15,124	30,000	30,000		30,600	31,212	31,836	32,473	33,122	
2510	43200	Petroleum Products	6,453	7,500	3,666	11,000	11,000	46.67%	11,220	11,444	11,673	11,907	12,145	2.00%
3210	43200	Petroleum Products	-	-	9	-	-		-	-	-	-	-	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		6,453	10,000	3,675	13,500	13,500		13,770	14,045	14,326	14,613	14,905	
2210	43210	Electronic Equipment	3,412	5,000	1,149	5,000	5,000	0.00%	5,100	5,202	5,306	5,412	5,520	2.00%
4110	43210	Electronic Equipment	14,123	9,460	8,467	12,300	12,300	30.02%	12,546	12,797	13,053	13,314	13,580	2.00%
	43210 Total		17,535	14,460	9,616	17,300	17,300		17,646	17,999	18,359	18,726	19,101	
1120	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
1130	43220	Other Equipment	729	800	708	1,200	1,200	50.00%	1,224	1,248	1,273	1,299	1,325	2.00%
1160	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
2110	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
2120	43220	Other Equipment	2,462	3,000	1,304	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
2210	43220	Other Equipment	1,940	2,050	1,114	2,050	2,050	0.00%	2,091	2,133	2,175	2,219	2,263	2.00%
2220	43220	Other Equipment	2,150	2,400	-	2,400	2,400	0.00%	2,448	2,497	2,547	2,598	2,650	2.00%
3110	43220	Other Equipment	10,846	10,000	3,861	11,000	11,000	10.00%	11,220	11,444	11,673	11,907	12,145	2.00%
3120	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
4110	43220	Other Equipment	65,633	51,010	31,797	59,827	59,827	17.28%	61,024	62,244	63,489	64,759	66,054	2.00%

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

dept	acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	Δ%	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	projection factor
5510	43220	Other Equipment	21,008	5,000	2,354	5,000	5,000	0.00%	5,100	5,202	5,306	5,412	5,520	2.00%
6110	43220	Other Equipment	990	3,900	2,015	3,900	3,900	0.00%	3,978	4,058	4,139	4,221	4,306	2.00%
6120	43220	Other Equipment	60	1600	331	500	500	-68.75%	510	520	531	541	552	2.00%
6510	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
6520	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
43220 Total			105,817	79,760	43,483	88,877	88,877		90,655	92,468	94,317	96,203	98,127	
2510	43240	Tires	14,588	15,000	8,469	18,000	18,000	20.00%	18,360	18,727	19,102	19,484	19,873	2.00%
3210	43240	Tires	6,912	7,000	4,133	7,500	7,500	7.14%	7,650	7,803	7,959	8,118	8,281	2.00%
4210	43240	Tires	6,537	8,000	4,173	8,000	8,000	0.00%	8,160	8,323	8,490	8,659	8,833	2.00%
43240 Total			28,037	30,000	16,774	33,500	33,500		34,170	34,853	35,550	36,261	36,987	
2150	43250	Vehicle Maintenance Parts	41,662	40,000	21,474	40,000	40,000	0.00%	40,800	41,616	42,448	43,297	44,163	2.00%
2220	43250	Equipment Maintenance	2,545	2,500	2,153	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
2510	43250	Vehicle Maintenance	54,446	85,000	41,290	90,000	90,000	5.88%	91,800	93,636	95,509	97,419	99,367	2.00%
3210	43250	Vehicle Maintenance	18,116	20,000	7,646	20,000	20,000	0.00%	20,400	20,808	21,224	21,649	22,082	2.00%
4210	43250	Vehicle Maintenance Parts	32,916	30,000	7,907	30,000	30,000	0.00%	30,600	31,212	31,836	32,473	33,122	2.00%
5111	43250	Vehicle Maintenance	178	1,500	178	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
5120	43250	Vehicle Maintenance	-	1,500	-	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
43250 Total			149,863	180,500	80,647	185,500	185,500		189,210	192,994	196,854	200,791	204,807	
2130	43270	Traffic Signs	11,085	10,000	6,539	10,000	10,000	0.00%	10,200	10,404	10,612	10,824	11,041	2.00%
43270 Total			11,085	10,000	6,539	10,000	10,000		10,200	10,404	10,612	10,824	11,041	
2510	43290	Steel	1,608	2,000	-	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
43290 Total			1,608	2,000	-	2,000	2,000		2,040	2,081	2,122	2,165	2,208	
1120	43300	Copy Services	2,029	2,000	1,117	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
6110	43300	Copy Services	318	500	296	500	500	0.00%	510	520	531	541	552	2.00%
6120	43300	Copy Services	511	500	258	500	500	0.00%	510	520	531	541	552	2.00%
43300 Total			2,858	3,000	1,670	3,000	3,000		3,060	3,121	3,184	3,247	3,312	
2220	43310	Maintenance Materials	1,166	2,000	552	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
43310 Total			1,166	2,000	552	2,000	2,000		2,040	2,081	2,122	2,165	2,208	
2150	43320	Chemicals	205,152	206,700	36,153	209,000	209,000	1.11%	213,180	217,444	221,792	226,228	230,753	2.00%
4110	43320	Chemicals	1,958	2,000	-	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
43320 Total			207,110	208,700	36,153	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	511	700	160	714	714	2.00%	728	743	758	773	788	2.00%
43390 Total			511	700	160	714	714		728	743	758	773	788	
9130	44020	Land Improvements	278,946	400,650	-	445,665	445,665	11.24%	454,578	463,670	472,943	482,402	492,050	2.00%
9140	44020	Land Improvements	856	50,000	-	50,000	75,000	50.00%	51,000	52,020	53,060	54,122	55,204	2.00%
44020 Total			279,803	450,650	-	495,665	520,665		505,578	515,690	526,004	536,524	547,254	
1150	44070	Contributions to Agencies	65,057	64,972	44,234	34,972	40,118	-38.25%	35,671	36,385	37,113	37,855	38,612	2.00%
1180	44070	Contributions to Agencies	150,000	160,893	162,393	186,468	186,468	15.90%	190,197	194,001	197,881	201,839	205,876	2.00%
4110	44070	Contributions to Agencies	3,900	4,300	-	-	-	-100.00%	-	-	-	-	-	2.00%
8120	44070	Contributions to Agencies	21,400	23,200	23,050	22,800	22,800	-1.72%	23,256	23,721	24,196	24,679	25,173	2.00%
44070 Total			240,357	253,365	229,677	244,240	249,386		249,125	254,107	259,189	264,373	269,661	

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

dept	acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	Δ%	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	projection factor
1210	44080	Safety Committee	490	5,000	2,199	5,000	5,000	0.00%	5,100	5,202	5,306	5,412	5,520	2.00%
44080 Total			490	5,000	2,199	5,000	5,000		5,100	5,202	5,306	5,412	5,520	
2120	44100	Road Maintenance Materials	46,430	55,000	40,627	65,000	65,000	18.18%	66,300	67,626	68,979	70,358	71,765	2.00%
2150	44100	Road Maintenance Materials	31,748	33,000	24,943	33,000	33,000	0.00%	33,660	34,333	35,020	35,720	36,435	2.00%
44100 Total			78,178	88,000	65,570	98,000	98,000		99,960	101,959	103,998	106,078	108,200	
9170	44120	Portland Water District Assessm	-	351,756	146,565	351,756	351,756	0.00%	358,791	365,967	373,286	380,752	388,367	2.00%
44120 Total			-	351,756	146,565	351,756	351,756		358,791	365,967	373,286	380,752	388,367	
1160	44190	Capital Equipment	2,968	3,000	-	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
4210	44190	Capital Equipment	349	2,500	-	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
9110	44190	Capital Equipment	665,233	625,000	633,902	725,000	725,000	16.00%	825,000	825,000	725,000	725,000	725,000	
44190 Total			668,551	630,500	633,902	730,500	730,500		830,610	830,722	730,837	730,953	731,072	
5111	45020	Senior Programs	1,328	5,000	1,328	5,000	5,000	0.00%	5,100	5,202	5,306	5,412	5,520	2.00%
5510	45020	Programming	-	-	-	1,000	1,000		1,020	1,040	1,061	1,082	1,104	2.00%
45020 Total			1,328	5,000	1,328	6,000	6,000		6,120	6,242	6,367	6,495	6,624	
5111	45030	Community Events	1,192	3,000	1,192	8,000	8,000	166.67%	8,160	8,323	8,490	8,659	8,833	2.00%
45030 Total			1,192	3,000	1,192	8,000	8,000		8,160	8,323	8,490	8,659	8,833	
5111	45040	Summerfest	-	-	-	-	-		-	-	-	-	-	2.00%
45040 Total			-	-	-	-	-		-	-	-	-	-	
5120	45270	Lease of Gambo Soccer Fields	-	850	869	-	-	-100.00%	-	-	-	-	-	0.00%
45270 Total			-	850	869	-	-		-	-	-	-	-	
9510	46010	Debt Principal	150,000	150,000	150,000	150,000	150,000	0.00%	233,400	233,400	233,400	233,400	233,400	
46010 Total			150,000	150,000	150,000	150,000	150,000		233,400	233,400	233,400	233,400	233,400	
9510	46020	Debt Interest	55,125	50,625	26,438	86,500	86,500	70.86%	83,093	76,209	64,687	57,441	49,723	
46020 Total			55,125	50,625	26,438	86,500	86,500		83,093	76,209	64,687	57,441	49,723	
4110	46030	Bad Debt	104,000	85,000	37,500	85,000	85,000	0.00%	86,700	88,434	90,203	92,007	93,847	2.00%
46030 Total			104,000	85,000	37,500	85,000	85,000		86,700	88,434	90,203	92,007	93,847	
Total Supplies, Services & Other			6,605,967	9,330,545	3,942,713	8,127,286	8,146,270		8,595,974	8,731,127	8,765,078	8,906,835	9,051,751	
Grand Total			14,268,590	17,247,836	7,835,866	17,288,235	16,743,819		18,045,504	18,478,533	18,819,962	19,279,116	19,751,677	

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1110	41010	Compensation	3,955	7,350	2,240	13,230	13,230	80.00%	13,230	13,230	13,230	13,230	13,230	0.00%
1110	42010	Legal Services	58,621	40,000	32,801	60,000	60,000	50.00%	63,000	66,150	69,458	72,930	76,577	5.00%
1110	42020	Audit Fees	17,250	19,300	14,300	19,300	19,300	0.00%	20,265	21,278	22,342	23,459	24,632	5.00%
1110	42090	Training/Conferences	-	500	17	500	500	0.00%	510	520	531	541	552	2.00%
1110	42100	Travel/Meals	-	250	187	250	250	0.00%	255	260	265	271	276	2.00%
1110	42110	Memberships	33,937	43,883	22,665	45,000	45,000	2.55%	45,900	46,818	47,754	48,709	49,684	2.00%
1110 Total			113,763	111,283	72,210	138,280	138,280		143,160	148,257	153,580	159,141	164,951	
1120	41010	Compensation	388,402	393,806	199,349	466,668	418,181	6.19%	480,668	495,088	509,941	525,239	540,996	3.00%
1120	41030	Part-time Compensation	-	-	647				-	-	-	-	-	3.00%
1120	42030	Professional Services	24,469	19,875	5,097	25,000	25,000	25.79%	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	7,415	6,500	3,214	7,500	7,500	15.38%	7,650	7,803	7,959	8,118	8,281	2.00%
1120	42070	Advertising	2,282	2,000	312	2,500	2,500	25.00%	2,550	2,601	2,653	2,706	2,760	2.00%
1120	42080	Postage	5,006	5,000	2,293	5,500	5,500	10.00%	5,610	5,722	5,837	5,953	6,072	2.00%
1120	42090	Training/Conferences	1,429	1,800	572	2,000	2,000	11.11%	2,040	2,081	2,122	2,165	2,208	2.00%
1120	42100	Travel/Meals	3,559	3,500	4,088	4,500	4,500	28.57%	4,590	4,682	4,775	4,871	4,968	2.00%
1120	42110	Memberships	1,713	2,000	1,240	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
1120	43010	Supplies & Materials	7,152	6,000	2,408	7,250	7,250	20.83%	7,395	7,543	7,694	7,848	8,005	2.00%
1120	43030	Books, Maps & Publications	3,121	3,000	1,381	3,500	3,500	16.67%	3,570	3,641	3,714	3,789	3,864	2.00%
1120	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
1120	43300	Copy Services	2,029	2,000	1,117	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
1120 Total			446,632	445,981	221,771	528,973	480,486		544,219	559,911	576,060	592,680	609,786	
1130	41010	Compensation	180,158	192,167	97,593	197,967	197,967	3.02%	203,906	210,023	216,324	222,814	229,498	3.00%
1130	41020	Overtime Compensation	-	-	-	150	150		155	159	164	169	174	3.00%
1130	41030	Part-time Compensation	-	-	412	24,722	-		25,463	26,227	27,014	27,825	28,659	3.00%
1130	42030	Professional Services	15,260	20,000	12,356	22,500	22,500	12.50%	22,950	23,409	23,877	24,355	24,842	2.00%
1130	42050	Equipment Maintenance	203	200	-	300	300	50.00%	306	312	318	325	331	2.00%
1130	42060	Telephone	150	800	50	300	300	-62.50%	306	312	318	325	331	2.00%
1130	42070	Advertising	147	250	-	300	300	20.00%	306	312	318	325	331	2.00%
1130	42080	Postage	11,519	18,000	10,188	18,500	18,500	2.78%	18,870	19,247	19,632	20,025	20,425	2.00%
1130	42090	Training/Conferences	-	250	-	250	250	0.00%	255	260	265	271	276	2.00%
1130	42100	Travel/Meals	840	800	316	900	900	12.50%	918	936	955	974	994	2.00%
1130	43010	Supplies & Materials	3,096	3,500	2,265	3,750	3,750	7.14%	3,825	3,902	3,980	4,059	4,140	2.00%
1130	43030	Books, Maps & Publications	489	700	491	800	800	14.29%	816	832	849	866	883	2.00%
1130	43220	Other Equipment	729	800	708	1,200	1,200	50.00%	1,224	1,248	1,273	1,299	1,325	2.00%
1130 Total			212,591	237,467	124,379	271,639	246,917		279,300	287,181	295,289	303,630	312,211	
1140	41010	Compensation	96,114	101,760	50,401	106,788	106,788	4.94%	109,992	113,292	116,690	120,191	123,797	3.00%
1140	41020	Overtime Compensation	936	2,500	744	2,000	2,000	-20.00%	2,060	2,122	2,185	2,251	2,319	3.00%
1140	42030	Professional Services	100	1,000	-	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
1140	42050	Equipment Maintenance	31,368	36,000	20,397	40,000	40,000	11.11%	40,800	41,616	42,448	43,297	44,163	2.00%
1140	42060	Telephone/Data Lines	19,019	18,920	8,561	19,776	19,776	4.52%	20,172	20,575	20,986	21,406	21,834	2.00%
1140	42090	Training/Conferences	1,250	1,400	999	500	500	-64.29%	510	520	531	541	552	2.00%
1140	42100	Travel/Meals	340	300	110	300	300	0.00%	306	312	318	325	331	2.00%
1140	42110	Memberships	249	300	23	300	300	0.00%	306	312	318	325	331	2.00%
1140	43010	Supplies & Materials	717	1,000	13	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
1140	43030	Books/Maps/Publications	195	200	-	200	200	0.00%	204	208	212	216	221	2.00%
1140 Total			150,287	163,380	81,247	171,864	171,864		176,389	181,038	185,813	190,718	195,756	
1150	41010	Compensation	-	-	-	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	87	500	-	500	500	0.00%	510	520	531	541	552	2.00%
1150	42110	Memberships	-	-	-	-	-		-	-	-	-	-	2.00%

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

dept	acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	Δ%	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	projection factor
1150	43010	Supplies & Materials	-	1,500	44	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
1150	43030	Books, Maps & Publications	-	500	(35)	500	500	0.00%	510	520	531	541	552	2.00%
1150	44070	Contributions to Agencies	65,057	64,972	44,234	34,972	40,118	-38.25%	35,671	36,385	37,113	37,855	38,612	2.00%
1150 Total			65,144	67,672	44,243	44,042	49,188		44,987	45,952	46,938	47,947	48,978	
1160	41030	Part-time Compensation	8,672	10,609	4,228	10,843	10,843	2.20%	11,168	11,503	11,848	12,204	12,570	3.00%
1160	42030	Professional Services	31,885	39,815	29,185	39,815	39,815	0.00%	40,611	41,424	42,252	43,097	43,959	2.00%
1160	42060	Telephone	120	600	40	600	600	0.00%	612	624	637	649	662	2.00%
1160	42100	Travel/Meals	-	-	-	-	-		-	-	-	-	-	2.00%
1160	42110	Memberships	-	-	-	-	-		-	-	-	-	-	2.00%
1160	42210	Electrical Equipment Maintenan(	1,394	1,500	7	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
1160	43010	Supplies & Materials	50	300	20	300	300	0.00%	306	312	318	325	331	2.00%
1160	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
1160	44190	Capital Equipment	2,968	3,000	-	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
1160 Total			45,089	55,824	33,479	56,058	56,058		57,287	58,545	59,831	61,146	62,491	
1180	44070	Contributions to Agencies	150,000	160,893	162,393	186,468	186,468	15.90%	190,197	194,001	197,881	201,839	205,876	2.00%
1180 Total			150,000	160,893	162,393	186,468	186,468		190,197	194,001	197,881	201,839	205,876	
1210	42610	Vehicle Insurance	46,980	44,982	51,343	55,500	55,500	23.38%	57,998	60,607	63,335	66,185	69,163	4.50%
1210	42620	Property & General Liability	39,195	52,920	38,797	40,800	40,800	-22.90%	42,636	44,555	46,560	48,655	50,844	4.50%
1210	42630	Professional Liability	24,786	26,460	26,915	30,020	30,020	13.45%	31,371	32,783	34,258	35,799	37,410	4.50%
1210	44080	Safety Committee	490	5,000	2,199	5,000	5,000	0.00%	5,100	5,202	5,306	5,412	5,520	2.00%
1210 Total			111,451	129,362	119,254	131,320	131,320		137,104	143,147	149,458	156,051	162,938	
1220	41060	Social Security	468,514	477,448	246,431	550,831	516,266	8.13%	567,356	584,377	601,908	619,965	638,564	3.00%
1220	41070	Health & Dental	775,299	788,434	396,138	929,632	853,089	8.20%	971,465	1,015,181	1,060,865	1,108,603	1,158,491	4.50%
1220	41080	Deferred Compensation	126,418	138,691	70,424	140,000	137,000	-1.22%	144,200	148,526	152,982	157,571	162,298	3.00%
1220	41090	Tuition Reimbursement	-	5,000	-	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	157,620	177,000	69,030	182,000	186,740	5.50%	187,460	193,084	198,876	204,843	210,988	3.00%
1220	41140	Income Protection	4,427	6,800	2,974	7,200	7,200	5.88%	7,524	7,863	8,216	8,586	8,973	4.50%
1220	41150	Long Term Disability	6,666	7,500	3,145	6,500	6,500	-13.33%	6,793	7,098	7,418	7,751	8,100	4.50%
1220	42600	Workers Compensation	241,883	260,500	150,445	271,698	260,536	0.01%	283,924	296,701	310,053	324,005	338,585	4.50%
1220	42650	Unemployment Compensation	6,074	5,000	-	5,000	5,000	0.00%	5,150	5,305	5,464	5,628	5,796	3.00%
1220 Total			1,786,900	1,866,373	938,588	2,097,861	1,977,331		2,179,022	2,263,439	2,351,244	2,442,580	2,537,592	
1230	42030	Professional Services	242	-	-	-	-		-	-	-	-	-	2.00%
1230 Total			242	-	-	-	-		-	-	-	-	-	
2110	41010	Compensation	122,979	127,609	65,617	181,542	169,888	33.13%	186,989	192,598	198,376	204,327	210,457	3.00%
2110	42030	Professional Services	27,870	28,000	13,438	31,630	31,630	12.96%	32,263	32,908	33,566	34,237	34,922	2.00%
2110	42060	Telephone	3,833	4,200	1,308	4,200	4,200	0.00%	4,284	4,370	4,457	4,546	4,637	2.00%
2110	42070	Advertising	1,085	500	2,177	1,000	1,000	100.00%	1,020	1,040	1,061	1,082	1,104	2.00%
2110	42080	Postage	87	256	221	400	400	56.25%	408	416	424	433	442	2.00%
2110	42090	Training/Conferences	1,827	2,000	128	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
2110	42100	Travel/Meals	2,784	1,500	641	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
2110	42110	Memberships	254	250	184	250	250	0.00%	255	260	265	271	276	2.00%
2110	42210	Electrical Equipment Maintenan(	2,180	4,300	1,529	2,500	2,500	-41.86%	2,550	2,601	2,653	2,706	2,760	2.00%
2110	43010	Supplies & Materials	2,891	2,500	1,787	3,000	3,000	20.00%	3,060	3,121	3,184	3,247	3,312	2.00%
2110	43030	Books, Maps & Publications	172	250	-	250	250	0.00%	255	260	265	271	276	2.00%
2110	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
2110 Total			165,962	171,365	87,028	228,272	216,618		234,653	241,216	247,966	254,909	262,051	
2120	41010	Compensation	434,621	441,086	228,326	539,021	468,626	6.24%	555,192	571,847	589,003	606,673	624,873	3.00%
2120	41020	Overtime Compensation	53,483	58,155	3,465	58,600	58,600	0.77%	60,358	62,169	64,034	65,955	67,933	3.00%

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

dept	acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	Δ%	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	projection factor
2120	42090	Training/Conferences	174	500	65	500	500	0.00%	510	520	531	541	552	2.00%
2120	42260	Contracted Services	50,557	71,200	57,752	72,750	72,750	2.18%	74,205	75,689	77,203	78,747	80,322	2.00%
2120	43050	Clothing, Safety Equipment	8,831	9,125	4,589	9,310	9,310	2.03%	9,496	9,686	9,880	10,077	10,279	2.00%
2120	43180	Minor Equipment & Tools	2,246	2,000	1,262	2,500	2,500	25.00%	2,550	2,601	2,653	2,706	2,760	2.00%
2120	43220	Other Equipment	2,462	3,000	1,304	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
2120	44100	Road Maintenance Materials	46,430	55,000	40,627	65,000	65,000	18.18%	66,300	67,626	68,979	70,358	71,765	2.00%
2120 Total			598,803	640,066	337,390	750,681	680,286		771,671	793,260	815,465	838,305	861,797	
2130	42190	Contracted Services	-	38,000	32,671	50,500	50,500	32.89%	51,510	52,540	53,591	54,663	55,756	2.00%
2130	42210	Electrical Equipment Maintenan	10,076	10,000	1,204	10,000	10,000	0.00%	10,200	10,404	10,612	10,824	11,041	2.00%
2130	42220	Electricity	70,302	65,000	29,079	65,000	65,000	0.00%	66,300	67,626	68,979	70,358	71,765	2.00%
2130	43270	Traffic Signs	11,085	10,000	6,539	10,000	10,000	0.00%	10,200	10,404	10,612	10,824	11,041	2.00%
2130 Total			91,463	123,000	69,493	135,500	135,500		138,210	140,974	143,794	146,670	149,603	
2150	43010	Snowplowing Contracts	102,177	105,632	46,978	143,000	143,000	35.38%	145,860	148,777	151,753	154,788	157,884	2.00%
2150	43250	Vehicle Maintenance Parts	41,662	40,000	21,474	40,000	40,000	0.00%	40,800	41,616	42,448	43,297	44,163	2.00%
2150	43320	Chemicals	205,152	206,700	36,153	209,000	209,000	1.11%	213,180	217,444	221,792	226,228	230,753	2.00%
2150	44100	Road Maintenance Materials	31,748	33,000	24,943	33,000	33,000	0.00%	33,660	34,333	35,020	35,720	36,435	2.00%
2150 Total			380,739	385,332	129,548	425,000	425,000		433,500	442,170	451,013	460,034	469,234	
2210	41010	Compensation	231,612	237,560	119,106	275,911	268,044	12.83%	284,188	292,714	301,496	310,540	319,857	3.00%
2210	41020	Overtime Compensation	13,543	13,212	2,631	13,212	13,212	0.00%	13,608	14,017	14,437	14,870	15,316	3.00%
2210	41030	Part-time Compensation	8,594	12,000	7,636	20,000	20,000	66.67%	20,600	21,218	21,855	22,510	23,185	3.00%
2210	42090	Training/Conferences	202	300	175	300	300	0.00%	306	312	318	325	331	2.00%
2210	42120	Rentals	25	1,200	12	1,200	1,200	0.00%	1,224	1,248	1,273	1,299	1,325	2.00%
2210	42150	Refuse Pickup	12,383	13,000	5,484	13,000	13,000	0.00%	13,260	13,525	13,796	14,072	14,353	2.00%
2210	42220	Electricity	80,869	75,000	25,079	75,000	75,000	0.00%	76,500	78,030	79,591	81,182	82,806	2.00%
2210	42230	Water Supply	3,792	3,000	2,064	4,000	4,000	33.33%	4,080	4,162	4,245	4,330	4,416	2.00%
2210	42250	Building Maintenance Services	61,327	59,000	27,101	65,000	65,000	10.17%	66,300	67,626	68,979	70,358	71,765	2.00%
2210	43050	Clothing, Safety Equipment	1,796	2,800	956	3,200	3,200	14.29%	3,264	3,329	3,396	3,464	3,533	2.00%
2210	43170	Heating Fuel	69,065	64,435	13,385	70,000	70,000	8.64%	71,400	72,828	74,285	75,770	77,286	2.00%
2210	43190	Building Maintenance Materials	26,397	30,000	15,124	30,000	30,000	0.00%	30,600	31,212	31,836	32,473	33,122	2.00%
2210	43210	Electronic Equipment	3,412	5,000	1,149	5,000	5,000	0.00%	5,100	5,202	5,306	5,412	5,520	2.00%
2210	43220	Other Equipment	1,940	2,050	1,114	2,050	2,050	0.00%	2,091	2,133	2,175	2,219	2,263	2.00%
2210 Total			514,957	518,557	221,016	577,873	570,006		592,522	607,556	622,987	638,824	655,080	
2220	42230	Water Supply	439	300	-	300	300	0.00%	306	312	318	325	331	2.00%
2220	42260	Contracted Services	9,347	6,000	144	6,000	6,000	0.00%	6,120	6,242	6,367	6,495	6,624	2.00%
2220	43050	Safety Equipment	29	400	86	400	400	0.00%	408	416	424	433	442	2.00%
2220	43220	Other Equipment	2,150	2,400	-	2,400	2,400	0.00%	2,448	2,497	2,547	2,598	2,650	2.00%
2220	43250	Equipment Maintenance	2,545	2,500	2,153	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
2220	43310	Maintenance Materials	1,166	2,000	552	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
2220 Total			15,676	13,600	2,935	13,600	13,600		13,872	14,149	14,432	14,721	15,015	
2510	41010	Compensation	127,481	124,564	71,394	133,596	133,596	7.25%	137,604	141,732	145,984	150,364	154,875	3.00%
2510	41020	Overtime Compensation	3,137	6,860	223	6,860	6,860	0.00%	7,066	7,278	7,496	7,721	7,953	3.00%
2510	42090	Training/Conferences	968	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	1,544	2,500	778	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
2510	42200	Outside Vehicle Maintenance	15,454	35,000	13,463	35,000	35,000	0.00%	35,700	36,414	37,142	37,885	38,643	2.00%
2510	42210	Electrical Equipment Maintenan	-	-	-	-	-		-	-	-	-	-	2.00%
2510	43010	Supplies & Materials	202	400	-	400	400	0.00%	408	416	424	433	442	2.00%
2510	43050	Clothing, Safety Equipment	1,397	2,000	892	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
2510	43140	Gas Products	20,819	15,750	6,209	13,440	13,440	-14.67%	13,709	13,983	14,263	14,548	14,839	2.00%
2510	43160	Diesel Fuel	109,688	87,500	23,108	60,200	60,200	-31.20%	61,404	62,632	63,885	65,162	66,466	2.00%
2510	43180	Equipment & Tools	8,914	10,000	3,495	10,000	10,000	0.00%	10,200	10,404	10,612	10,824	11,041	2.00%

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

dept	acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	Δ%	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	projection factor
2510	43200	Petroleum Products	6,453	7,500	3,666	11,000	11,000	46.67%	11,220	11,444	11,673	11,907	12,145	2.00%
2510	43240	Tires	14,588	15,000	8,469	18,000	18,000	20.00%	18,360	18,727	19,102	19,484	19,873	2.00%
2510	43250	Vehicle Maintenance	54,446	85,000	41,290	90,000	90,000	5.88%	91,800	93,636	95,509	97,419	99,367	2.00%
2510	43290	Steel	1,608	2,000	-	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
2510 Total			366,698	395,074	172,989	385,996	385,996		395,121	404,470	414,049	423,865	433,923	
2910	42030	Professional Services	2,048	56,732	8,300	53,432	53,432	-5.82%	54,501	55,591	56,702	57,837	58,993	2.00%
2910	42260	Contracted Services	597,581	623,153	256,577	633,030	633,030	1.59%	645,691	658,604	671,777	685,212	698,916	2.00%
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%
2910 Total			762,126	827,935	335,605	845,087	845,087		861,989	879,229	896,813	914,749	933,044	
3110	41010	Compensation	1,607,781	1,563,554	759,331	1,655,708	1,616,246	3.37%	1,705,379	1,756,540	1,809,236	1,863,513	1,919,419	3.00%
3110	41020	Premium Compensation	231,410	210,000	119,085	220,000	220,000	4.76%	226,600	233,398	240,400	247,612	255,040	3.00%
3110	41030	Part-time Compensation	-	-	-	-	-		-	-	-	-	-	3.00%
3110	41100	Compensation for Court time	16,429	18,000	5,248	18,000	18,000	0.00%	18,540	19,096	19,669	20,259	20,867	3.00%
3110	42030	Professional Services	7,887	8,000	1,184	9,000	9,000	12.50%	9,180	9,364	9,551	9,742	9,937	2.00%
3110	42070	Advertising	548	500	-	750	750	50.00%	765	780	796	812	828	2.00%
3110	42080	Postage	474	1,025	250	1,000	1,000	-2.44%	1,020	1,040	1,061	1,082	1,104	2.00%
3110	42090	Training/Conferences	10,938	18,200	9,472	23,000	23,000	26.37%	23,460	23,929	24,408	24,896	25,394	2.00%
3110	42100	Travel/Meals	7,497	8,500	3,693	9,200	9,200	8.24%	9,384	9,572	9,763	9,958	10,158	2.00%
3110	42110	Memberships	300	650	548	1,850	1,850	184.62%	1,887	1,925	1,963	2,002	2,043	2.00%
3110	42210	Electrical Equipment Maintenan	2,115	3,100	35	3,100	3,100	0.00%	3,162	3,225	3,290	3,356	3,423	2.00%
3110	43010	Supplies & Materials	15,148	19,200	15,713	20,000	20,000	4.17%	20,400	20,808	21,224	21,649	22,082	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	25,698	27,500	16,805	32,000	32,000	16.36%	32,640	33,293	33,959	34,638	35,331	2.00%
3110	43220	Other Equipment	10,846	10,000	3,861	11,000	11,000	10.00%	11,220	11,444	11,673	11,907	12,145	2.00%
3110 Total			1,938,526	1,890,029	936,681	2,006,408	1,966,946		2,065,473	2,126,287	2,188,904	2,253,375	2,319,756	
3120	41010	Compensation	-	-	-	-	-		-	-	-	-	-	3.00%
3120	41020	Premium Compensation	-	-	-	-	-		-	-	-	-	-	3.00%
3120	41030	Part-time Compensation	-	-	-	-	-		-	-	-	-	-	3.00%
3120	42030	Professional Services	12,688	17,565	6,232	13,500	13,500	-23.14%	13,770	14,045	14,326	14,613	14,905	2.00%
3120	42060	Telephone	15,832	21,000	7,378	25,200	25,200	20.00%	25,704	26,218	26,742	27,277	27,823	2.00%
3120	42090	Training/Conferences	-	850	-	-	-	-100.00%	-	-	-	-	-	2.00%
3120	42100	Travel/Meals	-	200	-	-	-	-100.00%	-	-	-	-	-	2.00%
3120	42210	Electrical Equipment Maintenan	7,974	8,000	2,011	-	-	-100.00%	-	-	-	-	-	2.00%
3120	42260	Contracted Services	319,611	329,139	164,570	339,014	339,014	3.00%	345,794	352,710	359,764	366,960	374,299	2.00%
3120	43010	Supplies & Materials	-	250	-	-	-	-100.00%	-	-	-	-	-	2.00%
3120	43030	Books, Maps & Publications	-	200	-	-	-	-100.00%	-	-	-	-	-	2.00%
3120	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
3120 Total			356,105	377,204	180,190	377,714	377,714		385,268	392,974	400,833	408,850	417,027	
3140	41010	Compensation	16,975	35,476	11,382	37,160	37,160	4.75%	38,275	39,424	40,606	41,824	43,079	3.00%
3140	41020	Overtime Compensation	-	500	165	750	750	50.00%	773	796	820	844	869	3.00%
3140	42030	Professional Services	27,007	26,500	6,195	26,500	26,500	0.00%	27,030	27,571	28,122	28,684	29,258	2.00%
3140	43010	Supplies & Materials	283	500	23	500	500	0.00%	510	520	531	541	552	2.00%
3140 Total			44,264	62,976	17,765	64,910	64,910		66,588	68,310	70,078	71,894	73,759	
3210	41010	Compensation	1,026	12,319	-	12,319	12,319	0.00%	12,689	13,070	13,462	13,866	14,282	3.00%
3210	41020	Overtime Compensation	339	250	-	400	400	60.00%	412	424	437	450	464	3.00%
3210	42200	Outside Vehicle Maintenance	15,310	12,000	758	13,000	13,000	8.33%	13,260	13,525	13,796	14,072	14,353	2.00%
3210	42210	Electrical Equipment Maintenan	-	-	-	-	-		-	-	-	-	-	2.00%
3210	43140	Gas Products	72,309	57,960	20,422	42,336	42,336	-26.96%	43,183	44,046	44,927	45,826	46,742	2.00%
3210	43200	Petroleum Products	-	-	9	-	-		-	-	-	-	-	2.00%
3210	43240	Tires	6,912	7,000	4,133	7,500	7,500	7.14%	7,650	7,803	7,959	8,118	8,281	2.00%
3210	43250	Vehicle Maintenance	18,116	20,000	7,646	20,000	20,000	0.00%	20,400	20,808	21,224	21,649	22,082	2.00%

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

dept	acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	Δ%	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	projection factor
3210 Total			114,011	109,529	32,968	95,555	95,555		97,594	99,677	101,805	103,980	106,203	
4110	41010	Compensation	425,318	373,601	181,826	607,636	455,020	21.79%	625,866	644,642	663,981	683,900	704,417	3.00%
4110	41020	Overtime Compensation	40,808	37,404	28,450	75,876	47,479	26.94%	78,152	80,497	82,912	85,399	87,961	3.00%
4110	41030	Part-time Compensation	670,147	764,983	341,119	815,618	815,618	6.62%	840,087	865,289	891,248	917,985	945,525	3.00%
4110	41130	Training Compensation	60,773	86,741	34,973	88,218	88,218	1.70%	90,865	93,590	96,398	99,290	102,269	3.00%
4110	42030	Professional Services	36,012	42,303	21,252	44,628	44,628	5.50%	45,521	46,431	47,360	48,307	49,273	2.00%
4110	42040	Print Services	523	500	-	-	-	-100.00%	-	-	-	-	-	2.00%
4110	42060	Telephone	7,207	7,425	3,904	9,000	9,000	21.21%	9,180	9,364	9,551	9,742	9,937	2.00%
4110	42070	Advertising	300	-	-	-	-		-	-	-	-	-	2.00%
4110	42080	Postage	471	800	94	400	400	-50.00%	408	416	424	433	442	2.00%
4110	42090	Training/Conferences	20,332	19,000	11,979	20,000	20,000	5.26%	20,400	20,808	21,224	21,649	22,082	2.00%
4110	42100	Travel/Meals	3,255	2,600	1,858	2,600	2,600	0.00%	2,652	2,705	2,759	2,814	2,871	2.00%
4110	42110	Memberships	3,004	4,617	3,884	5,275	5,275	14.25%	5,381	5,488	5,598	5,710	5,824	2.00%
4110	42210	Electrical Equipment Maintenan	10,979	6,080	453	4,440	4,440	-26.97%	4,529	4,619	4,712	4,806	4,902	2.00%
4110	42260	Contracted Services	39,882	39,200	20,771	40,000	40,000	2.04%	40,800	41,616	42,448	43,297	44,163	2.00%
4110	43010	Supplies & Materials	7,418	6,000	718	6,000	6,000	0.00%	6,120	6,242	6,367	6,495	6,624	2.00%
4110	43040	Medical Supples	26,713	27,500	21,414	34,000	34,000	23.64%	34,680	35,374	36,081	36,803	37,539	2.00%
4110	43050	Clothing/Uniforms	13,992	9,100	1,376	9,100	9,100	0.00%	9,282	9,468	9,657	9,850	10,047	2.00%
4110	43210	Electronic Equipment	14,123	9,460	8,467	12,300	12,300	30.02%	12,546	12,797	13,053	13,314	13,580	2.00%
4110	43220	Other Equipment	65,633	51,010	31,797	59,827	59,827	17.28%	61,024	62,244	63,489	64,759	66,054	2.00%
4110	43320	Chemicals	1,958	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	3,900	4,300	-	-	-	-100.00%	-	-	-	-	-	2.00%
4110	46030	Bad Debt	104,000	85,000	37,500	85,000	85,000	0.00%	86,700	88,434	90,203	92,007	93,847	2.00%
4110 Total			1,556,748	1,579,624	751,834	1,921,918	1,740,905		1,976,230	2,032,105	2,089,587	2,148,724	2,209,564	
4140	43010	Supplies & Materials	419	1,480	191	1,480	1,480	0.00%	1,510	1,540	1,571	1,602	1,634	2.00%
4140 Total			419	1,480	191	1,480	1,480		1,510	1,540	1,571	1,602	1,634	
4150	42240	Water Main Charges	95,252	93,849	49,186	94,730	94,730	0.94%	96,625	98,557	100,528	102,539	104,590	2.00%
4150 Total			95,252	93,849	49,186	94,730	94,730		96,625	98,557	100,528	102,539	104,590	
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	33,664	35,700	8,684	36,414	36,414	2.00%	37,142	37,885	38,643	39,416	40,204	2.00%
4210	42200	Outside Vehicle Maintenance	40,893	22,000	12,924	24,000	24,000	9.09%	24,480	24,970	25,469	25,978	26,498	2.00%
4210	42210	Electrical Equipment Maintenan	8,359	4,000	459	4,000	4,000	0.00%	4,080	4,162	4,245	4,330	4,416	2.00%
4210	43140	Gas Products	8,754	5,980	2,738	5,040	5,040	-15.72%	5,141	5,244	5,348	5,455	5,565	2.00%
4210	43160	Diesel Fuel	32,505	28,050	13,894	18,060	18,060	-35.61%	18,421	18,790	19,165	19,549	19,940	2.00%
4210	43180	Tools	2,428	2,000	54	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	6,537	8,000	4,173	8,000	8,000	0.00%	8,160	8,323	8,490	8,659	8,833	2.00%
4210	43250	Vehicle Maintenance Parts	32,916	30,000	7,907	30,000	30,000	0.00%	30,600	31,212	31,836	32,473	33,122	2.00%
4210	44190	Capital Equipment	349	2,500	-	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
4210 Total			166,405	142,730	50,832	134,514	134,514		137,224	139,989	142,810	145,688	148,625	
5110	41010	Compensation	140,938	138,378	71,752	149,785	149,785	8.24%	154,279	158,907	163,674	168,585	173,642	3.00%
5110	41020	Overtime Compensation	87	1,000	14	1,000	1,000	0.00%	1,030	1,061	1,093	1,126	1,159	3.00%
5110	41030	Part-time Compensation	15,814	15,359	7,859	15,810	15,810	2.94%	16,285	16,773	17,276	17,795	18,329	3.00%
5110	42030	Professional Services	1,325	3,000	2,825	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
5110	42060	Telephone	718	1,000	156	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
5110	42070	Advertising	-	-	-	1,000	1,000		1,020	1,040	1,061	1,082	1,104	2.00%
5110	42080	Postage	194	500	126	300	300	-40.00%	306	312	318	325	331	2.00%
5110	42090	Training/Conferences	225	2,500	131	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
5110	42100	Travel/Meals	383	1,000	119	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
5110	42110	Memberships	321	350	111	350	350	0.00%	357	364	371	379	386	2.00%

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

dept	acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	Δ%	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	projection factor
5110	42260	Contracted Services	-	9,500	-	4,500	4,500	-52.63%	4,590	4,682	4,775	4,871	4,968	2.00%
5110	43010	Supplies & Materials	863	2,000	465	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
5110	43030	Books/Maps/Publications	-	-	-	-	-		-	-	-	-	-	2.00%
5110 Total			160,867	174,587	83,558	182,246	182,246		187,557	193,024	198,652	204,445	210,409	
5111	41030	Part-time Compensation	86,913	103,500	66,375	94,500	94,500	-8.70%	97,335	100,255	103,263	106,361	109,551	3.00%
5111	41110	Payroll Tax	9,204	10,000	-	10,000	10,000	0.00%	10,300	10,609	10,927	11,255	11,593	3.00%
5111	42030	Professional Services	529	800	349	3,330	3,330	316.25%	3,397	3,465	3,534	3,604	3,677	2.00%
5111	42200	Outside Vehicle Maintenance	-	-	-	-	-		-	-	-	-	-	2.00%
5111	42260	Contracted Services - Day Camp	22,448	30,000	22,448	25,000	25,000	-16.67%	25,500	26,010	26,530	27,061	27,602	2.00%
5111	42280	Contracted Services - Other	10,955	10,000	10,955	18,000	18,000	80.00%	18,360	18,727	19,102	19,484	19,873	2.00%
5111	43010	Supplies & Materials - Day Camp	1,369	7,000	1,369	7,000	7,000	0.00%	7,140	7,283	7,428	7,577	7,729	2.00%
5111	43020	Supplies & Materials - Other	1,031	4,000	1,031	4,000	4,000	0.00%	4,080	4,162	4,245	4,330	4,416	2.00%
5111	43140	Vehicle Fuel	1,030	1,500	1,030	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
5111	43250	Vehicle Maintenance	178	1,500	178	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
5111	45020	Senior Programs	1,328	5,000	1,328	5,000	5,000	0.00%	5,100	5,202	5,306	5,412	5,520	2.00%
5111	45030	Community Events	1,192	3,000	1,192	8,000	8,000	166.67%	8,160	8,323	8,490	8,659	8,833	2.00%
5111	45040	Summerfest	-	-	-	-	-		-	-	-	-	-	2.00%
5111 Total			136,178	176,300	106,255	177,830	177,830		182,432	187,157	192,008	196,990	202,106	
5120	41030	Part-time Compensation	54,509	60,732	38,811	60,732	60,732	0.00%	62,554	64,431	66,363	68,354	70,405	3.00%
5120	42030	Professional Services	3,866	8,000	-	5,000	5,000	-37.50%	5,100	5,202	5,306	5,412	5,520	2.00%
5120	42060	Telephone	377	500	183	400	400	-20.00%	408	416	424	433	442	2.00%
5120	42150	Refuse Pickup	323	400	304	400	400	0.00%	408	416	424	433	442	2.00%
5120	42220	Electricity	2,403	2,000	890	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
5120	42230	Water Supply	1,802	2,500	1,525	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
5120	42250	Building Services	4,366	4,500	1,188	4,500	4,500	0.00%	4,590	4,682	4,775	4,871	4,968	2.00%
5120	43010	Supplies and Materials	12,998	9,000	3,346	9,000	9,000	0.00%	9,180	9,364	9,551	9,742	9,937	2.00%
5120	43140	Vehicle Fuel	-	2,000	973	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
5120	43250	Vehicle Maintenance	-	1,500	-	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	-	850	869	-	-	-100.00%	-	-	-	-	-	0.00%
5120 Total			80,643	91,982	48,088	88,032	88,032		90,400	92,833	95,334	97,905	100,546	
5130	41030	Part-time Compensation	-	7,752	986	14,000	14,000	80.60%	14,420	14,853	15,298	15,757	16,230	3.00%
5130	42060	Telephone	285	500	119	500	500	0.00%	510	520	531	541	552	2.00%
5130	42220	Electricity	-	500	-	500	500	0.00%	510	520	531	541	552	2.00%
5130	42260	Contracted Services	531	600	263	600	600	0.00%	612	624	637	649	662	2.00%
5130	43010	Supplies and Materials	1,492	5,000	86	5,000	5,000	0.00%	5,100	5,202	5,306	5,412	5,520	2.00%
5130	43020	Office Supplies & First Aid	-	150	-	150	150	0.00%	153	156	159	162	166	2.00%
5130 Total			2,308	14,502	1,454	20,750	20,750		21,305	21,875	22,461	23,064	23,682	
5510	41010	Compensation	242,045	249,224	126,409	294,360	285,686	14.63%	303,191	312,287	321,655	331,305	341,244	3.00%
5510	41030	Part-time Compensation	44,443	58,075	24,235	86,986	63,492	9.33%	89,596	92,284	95,052	97,904	100,841	3.00%
5510	42030	Professional Services	5,580	9,700	14,829	11,400	11,400	17.53%	11,628	11,861	12,098	12,340	12,587	2.00%
5510	42040	Print Services	-	1,100	-	1,100	1,100	0.00%	1,122	1,144	1,167	1,191	1,214	2.00%
5510	42050	Equipment Maintenance	1,464	1,550	1,239	1,650	1,650	6.45%	1,683	1,717	1,751	1,786	1,822	2.00%
5510	42060	Telephone	2,114	2,250	861	2,250	2,250	0.00%	2,295	2,341	2,388	2,435	2,484	2.00%
5510	42080	Postage	1,080	1,000	670	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
5510	42090	Training/Conferences	529	1,000	1,200	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
5510	42100	Travel/Meals	2,994	2,500	887	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
5510	42110	Memberships	480	500	70	500	500	0.00%	510	520	531	541	552	2.00%
5510	43010	Supplies & Materials	4,384	4,500	3,438	4,000	4,000	-11.11%	4,080	4,162	4,245	4,330	4,416	2.00%
5510	43030	Books, Maps & Publications	28,250	28,630	10,187	27,430	27,430	-4.19%	27,979	28,538	29,109	29,691	30,285	2.00%
5510	43060	Non-printed Materials	9,300	16,800	8,730	16,800	16,800	0.00%	17,136	17,479	17,828	18,185	18,549	2.00%
5510	43220	Other Equipment	21,008	5,000	2,354	5,000	5,000	0.00%	5,100	5,202	5,306	5,412	5,520	2.00%
5510	45020	Programming	-	-	-	1,000	1,000		1,020	1,040	1,061	1,082	1,104	2.00%

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

dept	acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	Δ%	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	projection factor
5510 Total			363,672	381,829	195,108	456,976	424,808		469,929	483,256	496,967	511,073	525,587	
6110	41010	Compensation	168,617	207,399	107,807	268,601	259,927	25.33%	276,659	284,958	293,507	302,312	311,382	3.00%
6110	41030	Part-time Compensation	-	-	2,345	-	-		-	-	-	-	-	3.00%
6110	42030	Professional Services	8,250	9,000	5,110	12,960	12,960	44.00%	13,219	13,484	13,753	14,028	14,309	2.00%
6110	42040	Print Services	19	200	-	200	200	0.00%	204	208	212	216	221	2.00%
6110	42050	Equipment Maintenance	498	500	-	500	500	0.00%	510	520	531	541	552	2.00%
6110	42060	Telephone	3,080	3,900	1,930	3,900	3,900	0.00%	3,978	4,058	4,139	4,221	4,306	2.00%
6110	42070	Advertising	1,213	1,500	682	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
6110	42080	Postage	691	800	972	1,500	1,500	87.50%	1,530	1,561	1,592	1,624	1,656	2.00%
6110	42090	Training/Conferences	2,087	3,000	1,349	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
6110	42100	Travel/Meals	1,115	2,000	719	2,000	2,000	0.00%	2,040	2,081	2,122	2,165	2,208	2.00%
6110	42110	Memberships	195	500	250	500	500	0.00%	510	520	531	541	552	2.00%
6110	43010	Supplies & Materials	952	1,000	161	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
6110	43030	Books, Maps & Publications	1,612	1,000	130	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
6110	43140	Gas Products	2,125	2,070	848	1,512	1,512	-26.96%	1,542	1,573	1,605	1,637	1,669	2.00%
6110	43220	Other Equipment	990	3,900	2,015	3,900	3,900	0.00%	3,978	4,058	4,139	4,221	4,306	2.00%
6110	43300	Copy Services	318	500	296	500	500	0.00%	510	520	531	541	552	2.00%
6110 Total			191,761	237,269	124,615	302,573	293,899		311,310	320,303	329,559	339,085	348,890	
6120	41010	Compensation	170,177	177,508	88,439	244,415	230,590	29.90%	251,747	259,299	267,078	275,091	283,344	3.00%
6120	42030	Professional Services	1,893	10,000	-	60,000	60,000	500.00%	61,200	62,424	63,672	64,946	66,245	2.00%
6120	42040	Print Services	750	500	-	1,000	1,000	100.00%	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	1,493	1,800	544	2,100	2,100	16.67%	2,142	2,185	2,229	2,273	2,319	2.00%
6120	42070	Advertising	3,202	5,000	3,877	5,000	5,000	0.00%	5,100	5,202	5,306	5,412	5,520	2.00%
6120	42080	Postage	443	1,000	944	1,200	1,200	20.00%	1,224	1,248	1,273	1,299	1,325	2.00%
6120	42090	Training/Conferences	1,645	2,000	175	3,000	3,000	50.00%	3,060	3,121	3,184	3,247	3,312	2.00%
6120	42100	Travel/Meals	1,954	2,000	348	3,000	3,000	50.00%	3,060	3,121	3,184	3,247	3,312	2.00%
6120	42110	Memberships	541	900	441	1,400	1,400	55.56%	1,428	1,457	1,486	1,515	1,546	2.00%
6120	43010	Supplies & Materials	762	1,500	353	1,500	1,500	0.00%	1,530	1,561	1,592	1,624	1,656	2.00%
6120	43030	Books, Maps & Publications	378	500	143	600	600	20.00%	612	624	637	649	662	2.00%
6120	43140	Fuel	163.41	300	-	300	300	0.00%	306	312	318	325	331	2.00%
6120	43220	Other Equipment	60	1600	331	500	500	-68.75%	510	520	531	541	552	2.00%
6120	43300	Copy Services	511	500	258	500	500	0.00%	510	520	531	541	552	2.00%
6120 Total			183,972	205,608	95,853	325,015	311,190		333,959	343,156	352,612	362,335	372,332	
6121	42030	Professional Services	44,604	25,000	2,001	-	-	-100.00%	-	-	-	-	-	2.00%
6121 Total			44,604	25,000	2,001	-	-		-	-	-	-	-	
6510	41010	Compensation	226,428	229,650	121,793	247,477	236,918	3.16%	254,902	262,549	270,425	278,538	286,894	3.00%
6510	42030	Professional Services	125	3,000	125	17,600	17,600	486.67%	17,952	18,311	18,677	19,051	19,432	2.00%
6510	42040	Print Services	-	500	-	500	500	0.00%	510	520	531	541	552	2.00%
6510	42050	Equipment Maintenance	19,775	11,125	-	14,035	14,035	26.16%	14,316	14,602	14,894	15,192	15,496	2.00%
6510	42060	Telephone	285	804	113	2,464	2,464	206.47%	2,513	2,564	2,615	2,667	2,720	2.00%
6510	42070	Advertising	-	500	-	800	800	60.00%	816	832	849	866	883	2.00%
6510	42080	Postage	1,013	2,673	408	2,753	2,753	2.99%	2,808	2,864	2,922	2,980	3,040	2.00%
6510	42090	Training/Conferences	1,267	1,655	751	1,655	1,655	0.00%	1,688	1,722	1,756	1,791	1,827	2.00%
6510	42100	Travel/Meals	2,416	1,780	1,288	1,780	1,780	0.00%	1,816	1,852	1,889	1,927	1,965	2.00%
6510	42110	Memberships	800	900	755	505	505	-43.89%	515	525	536	547	558	2.00%
6510	43010	Supplies & Materials	1,718	1,600	1,777	2,000	2,000	25.00%	2,040	2,081	2,122	2,165	2,208	2.00%
6510	43030	Books, Maps & Publications	2,954	3,320	895	3,320	3,320	0.00%	3,386	3,454	3,523	3,594	3,666	2.00%
6510	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
6510	43390	Vehicle Expenses	511	700	160	714	714	2.00%	728	743	758	773	788	2.00%
6510 Total			257,293	258,207	128,064	295,603	285,044		303,990	312,619	321,497	330,631	340,029	

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

dept	acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	Δ%	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	projection factor
6520	42030	Professional Services	-	4,000	-	6,500	6,500	62.50%	6,630	6,763	6,898	7,036	7,177	2.00%
6520	42050	Equipment Maintenance	3,746	3,746	747	3,750	3,750	0.11%	3,825	3,902	3,980	4,059	4,140	2.00%
6520	42090	Training/Conferences	411	1,200	-	1,200	1,200	0.00%	1,224	1,248	1,273	1,299	1,325	2.00%
6520	43010	Supplies & Materials	1,773	2,000	510	3,500	3,500	75.00%	3,570	3,641	3,714	3,789	3,864	2.00%
6520	43030	Books, Maps & Publications	-	500	-	500	500	0.00%	510	520	531	541	552	2.00%
6520	43220	Other Equipment	-	-	-	-	-		-	-	-	-	-	2.00%
6520 Total			5,930	11,446	1,257	15,450	15,450		15,759	16,074	16,396	16,724	17,058	
7510	41010	Compensation	102,963	100,638	51,944	106,733	101,528	0.88%	109,935	113,233	116,630	120,129	123,733	3.00%
7510	41020	Overtime Compensation				1,200	1,200		1,236	1,273	1,311	1,351	1,391	3.00%
7510	41030	Part-time Compensation	31,634	33,712	15,431	59,980	59,980	77.92%	61,779	63,632	65,541	67,508	69,533	3.00%
7510	42030	Professional Services	3,786	5,530	2,546	7,260	7,260	31.28%	7,405	7,553	7,704	7,858	8,016	2.00%
7510	42040	Print Services	3,683	4,000	2,194	5,000	5,000	25.00%	5,100	5,202	5,306	5,412	5,520	2.00%
7510	42050	Equipment Maintenance	526	900	185	900	900	0.00%	918	936	955	974	994	2.00%
7510	42060	Telephone	1,197	1,300	493	1,300	1,300	0.00%	1,326	1,353	1,380	1,407	1,435	2.00%
7510	42070	Advertising	3,099	3,300	2,211	3,300	3,300	0.00%	3,366	3,433	3,502	3,572	3,643	2.00%
7510	42080	Postage	2,184	1,100	1,023	2,000	2,000	81.82%	2,040	2,081	2,122	2,165	2,208	2.00%
7510	42090	Training/Conferences	420	750	170	750	750	0.00%	765	780	796	812	828	2.00%
7510	42100	Travel/Meals	1,544	2,200	898	2,440	2,440	10.91%	2,489	2,539	2,589	2,641	2,694	2.00%
7510	42110	Memberships	140	140	50	140	140	0.00%	143	146	149	152	155	2.00%
7510	43010	Supplies & Materials	2,634	3,000	1,266	3,000	3,000	0.00%	3,060	3,121	3,184	3,247	3,312	2.00%
7510	43030	Books, Maps & Publications	2,405	2,500	2,104	2,500	2,500	0.00%	2,550	2,601	2,653	2,706	2,760	2.00%
7510 Total			156,216	159,070	80,515	196,503	191,298		202,112	207,884	213,823	219,934	226,223	
8110	41010	Compensation	85,214	89,424	45,219	93,039	93,039	4.04%	95,830	98,705	101,666	104,716	107,858	3.00%
8110	42030	Professional Services	-	-	-	-	-		-	-	-	-	-	2.00%
8110	42060	Telephone	911	700	233	700	700	0.00%	714	728	743	758	773	2.00%
8110	42080	Postage	69	200	26	200	200	0.00%	204	208	212	216	221	2.00%
8110	42090	Training/Conferences	280	345	30	375	375	8.70%	383	390	398	406	414	2.00%
8110	42100	Travel/Meals	-	350	-	350	350	0.00%	357	364	371	379	386	2.00%
8110	42110	Memberships	-	200	-	200	200	0.00%	204	208	212	216	221	2.00%
8110	43010	Supplies & Materials	635	1,000	205	1,000	1,000	0.00%	1,020	1,040	1,061	1,082	1,104	2.00%
8110	43090	General Assistance	13,345	40,000	3,783	40,000	40,000	0.00%	40,800	41,616	42,448	43,297	44,163	2.00%
8110	43100	User Fee Offset	8,979	10,000	-	10,000	10,000	0.00%	10,200	10,404	10,612	10,824	11,041	2.00%
8110 Total			109,433	142,219	49,496	145,864	145,864		149,712	153,664	157,725	161,896	166,181	
8120	44070	Contributions to Agencies	21,400	23,200	23,050	22,800	22,800	-1.72%	23,256	23,721	24,196	24,679	25,173	2.00%
8120 Total			21,400	23,200	23,050	22,800	22,800		23,256	23,721	24,196	24,679	25,173	
TOTAL OPERATING			11,964,531	12,471,805	6,112,529	13,915,387	13,345,971		14,311,437	14,719,498	15,139,959	15,573,222	16,019,700	
9110	44190	Capital Equipment	665,233	625,000	633,902	725,000	725,000	16.00%	825,000	825,000	725,000	725,000	725,000	
9110 Total			665,233	625,000	633,902	725,000	725,000		825,000	825,000	725,000	725,000	725,000	
9120	42190	Contracted Services	868,013	1,080,000	724,270	850,000	850,000	-21.30%	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0.00%
9120 Total			868,013	1,080,000	724,270	850,000	850,000		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
9130	42030	Professional Services	-	-	-	-	-		-	-	-	-	-	2.00%
9130	42260	Contracted Services	239,814	1,868,000	(12,667)	413,927	413,927	-77.84%	422,206	430,650	439,263	448,048	457,009	2.00%
9130	44020	Land Improvements	278,946	400,650	-	445,665	445,665	11.24%	454,578	463,670	472,943	482,402	492,050	2.00%
9130 Total			518,760	2,268,650	(12,667)	859,592	859,592		876,784	894,320	912,206	930,450	949,059	
9140	44020	Land Improvements	856	50,000	-	50,000	75,000	50.00%	51,000	52,020	53,060	54,122	55,204	2.00%
9140 Total			856	50,000	-	50,000	75,000		51,000	52,020	53,060	54,122	55,204	
9170	44120	Portland Water District Assessm	-	351,756	146,565	351,756	351,756	0.00%	358,791	365,967	373,286	380,752	388,367	2.00%

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

dept	acct	description	FY 2015 actual	FY 2016 approved	FY 2016 ytd (12/31)	FY 2017 preliminary	FY 2017 manager	Δ%	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	FY 2022 projected	projection factor
9170 Total			-	351,756	146,565	351,756	351,756		358,791	365,967	373,286	380,752	388,367	
9510	46010	Debt Principal	150,000	150,000	150,000	150,000	150,000	0.00%	233,400	233,400	233,400	233,400	233,400	
9510	46020	Debt Interest	55,125	50,625	26,438	86,500	86,500	70.86%	83,093	76,209	64,687	57,441	49,723	
9510 Total			205,125	200,625	176,438	236,500	236,500		316,493	309,609	298,087	290,841	283,123	
9910	43010	Supplies and Materials	46,072	100,000	54,829	150,000	150,000	50.00%	153,000	156,060	159,181	162,365	165,612	2.00%
9910 Total			46,072	100,000	54,829	150,000	150,000		153,000	156,060	159,181	162,365	165,612	
9920	43010	Emergency Fund	-	100,000	-	150,000	150,000	50.00%	153,000	156,060	159,181	162,365	165,612	2.00%
9920 Total			-	100,000	-	150,000	150,000		153,000	156,060	159,181	162,365	165,612	
TOTAL CAPITAL & NON-OPERATING			2,304,059	4,776,031	1,723,337	3,372,848	3,397,848		3,734,068	3,759,035	3,680,002	3,705,894	3,731,977	
Grand Total			14,268,590	17,247,836	7,835,866	17,288,235	16,743,819		18,045,504	18,478,533	18,819,962	19,279,116	19,751,677	

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:

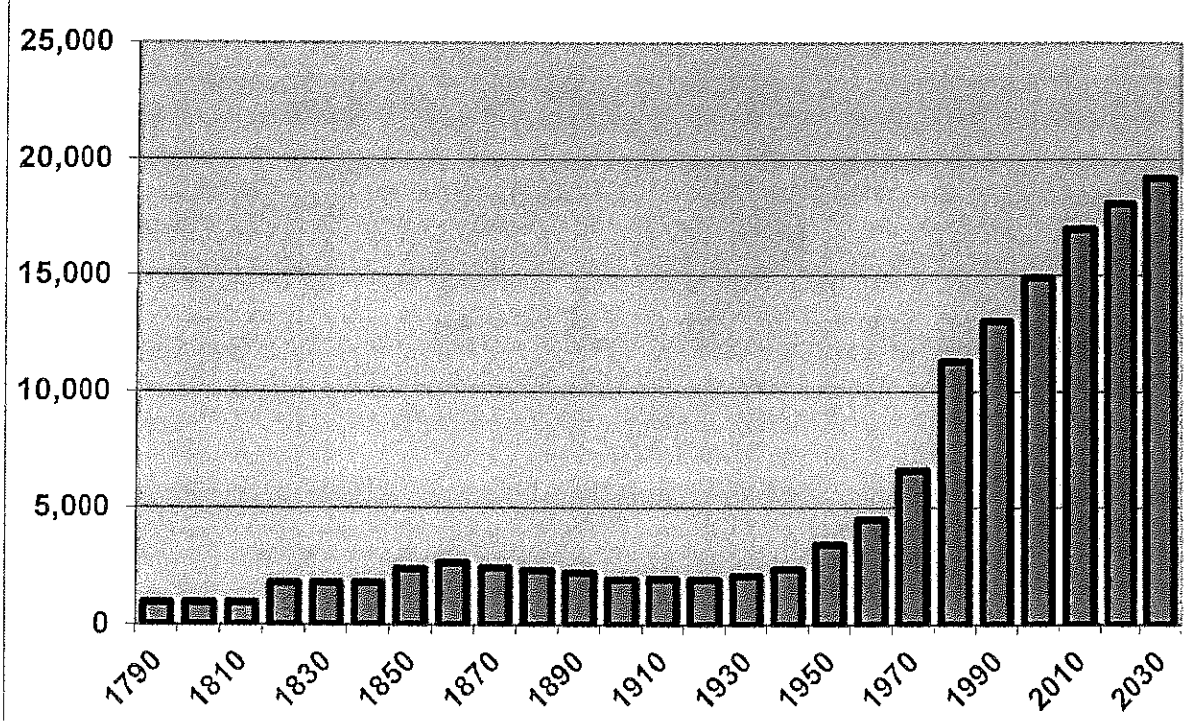
- Honesty – being truthful
- Integrity – being trustworthy
- Equity – being fair and just
- Accountability – willing to accept responsibility
- Professionalism – being efficient and capable
- Effectiveness – accomplishing the stated goal or purpose
- Respect – valuing others and others' viewpoints
- 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.

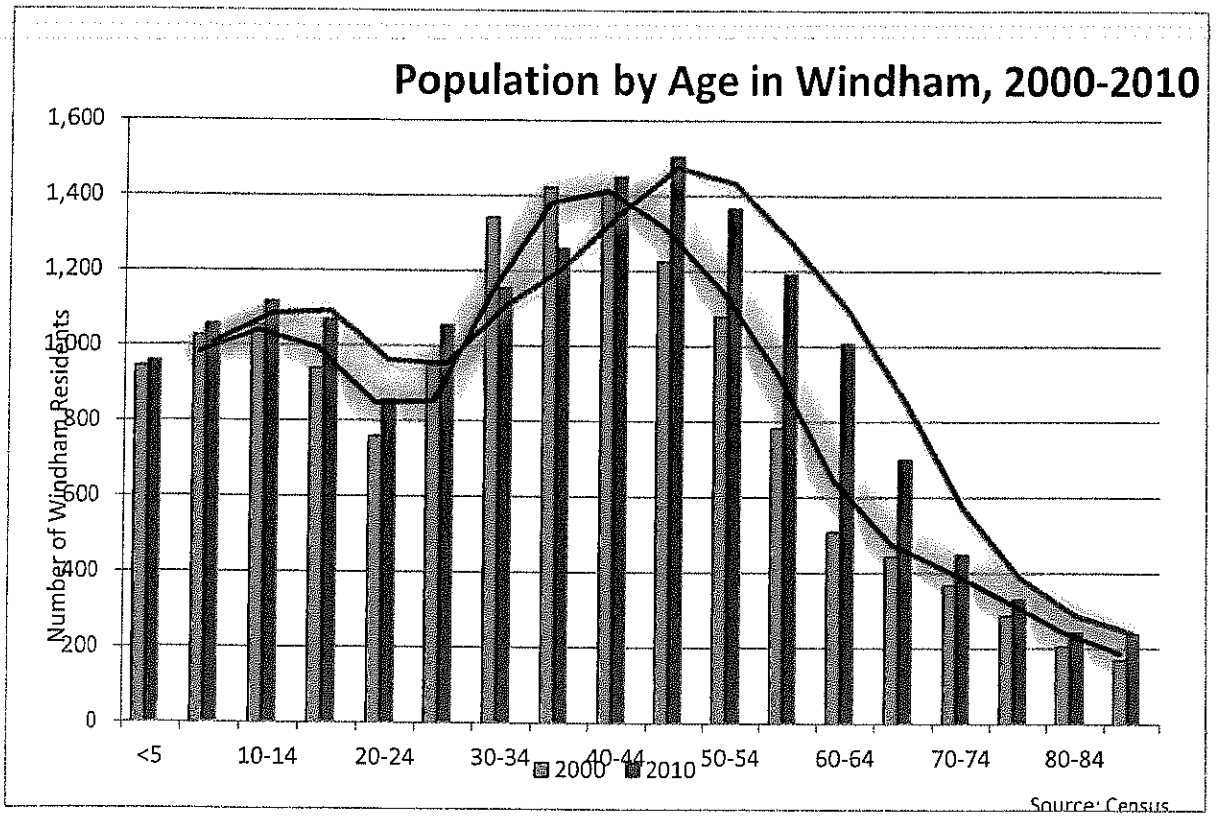


Source: US Census Bureau (Note: population figures were not available for 1800, 1810, 1830, or 1840 decennial censuses. The 2020 and 2030 population figures are projections by the State of Maine Office of Policy and Management.

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 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 adopted 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.

Town of Windham
Strategic Plan - Interim Planning Document for October 1, 2015 through June 30, 2018

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			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	12,000	12,000	12,000	12,000	12,000	
ıblic Works	2																
Infrastructure Maintenance	2.1	X			X	X		X									
Add Truck Drivers (2) (2120)	2.1.1									86,189		88,775	91,438	94,181	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		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 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		217,860	224,396	231,128	238,062	245,204	3% escalator
Add EMS Supervisor (4110)	4.1.2									80,245		82,652	85,132	87,686	90,316	93,026	3% escalator
Add Third Rescue Unit (4110/9110)	4.1.3									40,425		41,638	42,887	44,173	45,499	46,864	annual lease, 5 yrs
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
arks & 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									25,246		26,003	26,783	27,587	28,415	29,267	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

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																
Balancing Planning & Plan Review	8.1	X				X	X										
Add Planning Resources (staff/shared/outsourced)	8.1.1									tbd							exploratory
Engineering Review, etc.	8.2	X				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																
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
own 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		49,867	51,363	52,904	54,492	56,126	3% escalator
Transit & Transportation	13.2	X	X	X		X	X		X								
Support Regional Bus Service	13.2.1									9,656	9,656	9,849	10,045	10,245	10,449	10,657	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	902,957	961,457	989,734	1,018,854	1,048,843	

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

Budget Proposal	FY 2015 Approved	FY 2016 Preliminary	FY 2016 Manager	FY 2016 Adopted	FY 2017 projection	FY 2018 projection	FY 2019 projection	FY 2020 projection	FY 2021 projection
Estimated Revenues	$ 14,552,736	$ 15,094,820	$ 15,512,539	$ 17,247,836	$ 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	$ 7,664,317	$ 8,140,141	$ 8,204,399	$ 8,647,944	$ 8,869,995	$ 8,907,292	9,785,438	9,981,147	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	1,928,647	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	6,960	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

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												
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	2,650	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	-	460	-	-	-						
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	22,082	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	SSI 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	6,446,876	6,642,544	8,340,544	6,155,964	6,310,860	6,469,212	6,606,118	6,746,675	
	Total Revenues, All Sources	$ 13,606,501	$ 14,552,736	$ 12,029,189	$ 15,094,820	$ 15,512,539	$ 17,247,836	$ 15,941,402	$ 16,292,007	$ 16,649,982	$ 16,990,503	$ 17,338,748	

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	FY2016 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	46,569	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	391,076	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	6,566	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	1,836	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%

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
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	16,062	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	157,857	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	64,972	35,671	36,385	37,113	37,855	38,612	2.00%
1150 Total		34,489	77,600	37,672	37,672	67,672	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%

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
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	65,948	4.50%
1210	42630	Professional Liability	26,560	25,200	26,460	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	129,362	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	724,681	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	159,980	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%

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
1220	41150	Long Term Disability	6,800	6,800	7,500	7,500	7,500	7,838	8,190	8,559	8,944	9,346	4.50%
1220	42600	Workers Compensation	235,665	247,000	327,550	259,827	260,500	271,519	283,738	296,506	309,849	323,792	4.50%
1220	42650	Unemployment Compensatio	-	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	1,866,373	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	127,609	127,609	127,609	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	61,697	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	68,386	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	676,160	694,979	714,334	734,240	

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
2130 Public Works Traffic Safety													
2130	42190	Contracted Services	52,187	38,000	50,500	38,000	38,000	38,760	39,535	40,326	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	6,624	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	84,665	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	5,452	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 Materia	25,346	30,000	30,000	30,000	**30,000**	30,600	31,212	31,836	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%

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
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	13,600	12,036	12,277	12,522	12,773	13,028	
2510 Public Works Vehicle Maintenance													
2510	41010	Compensation	116,639	122,904	160,281	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	37,885	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	17,048	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	57,867	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	16,333	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%

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 Safey 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	34,992	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	-	-	-	-	-	-	-	-	-	

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
3210	43140 Gas Products	69,888	72,000	57,960	57,960	57,960	59,119	60,302	61,508	62,738	63,993	2.00%
3210	43200 Petroleum Products	2,098	-	-	-	-	-	-	-	-	-	
3210	43240 Tires	5,765	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	383,611	374,740	535,152	373,601	373,601	384,809	396,353	408,243	420,491	433,105	3.00%
4110	41020 Overtime Compensation	41,696	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	835,918	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 Supples	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	53,360	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	46030 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	1,807,258	1,858,046	
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	FY2016 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	43160	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	42060	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	95,500	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	816	832	849	866	883	2.00%
5111	42200	Outside Vehicle Maintenance	-	-	-	-	-	-	-	-	-	-	
5111	42260	Contracted Services - Day Ca	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	190,668	195,722	200,914	
5120 Parks & Recreation - Dundee & Trails													
5120	41030	Part-time Compensation	48,204	50,944	60,732	53,983	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 Socce	843	-	850	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	600	612	624	637	649	662	2.00%

TOWN of WINDHAM

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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	288,919	3.00%
5510	41030	Part-time Compensation	43,481	42,030	81,108	40,396	56,075	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	43060	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	5,000	5,000	5,000	5,100	5,202	5,306	5,412	5,520	2.00%
5510 Total			312,127	356,565	441,714	364,150	381,829	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

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OBJECT SUMMARY (w/subtotals)

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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	4,306	2.00%
6110	43300	Copy Services	253	500	500	500	500	510	520	531	541	552	2.00%
6110 Total			169,300	184,059	287,086	237,269	237,269	244,088	251,106	258,329	265,762	273,411	
6120 Planning													
6120	41010	Compensation	141,179	170,695	177,508	177,508	177,508	182,833	188,318	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	246,692	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%

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
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	258,207	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	3,647	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	799	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	11,675	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	3,366	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	168,250	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%

TOWN of WINDHAM

FY 2015-2016 MUNICIPAL BUDGET

OBJECT SUMMARY (w/subtotals)

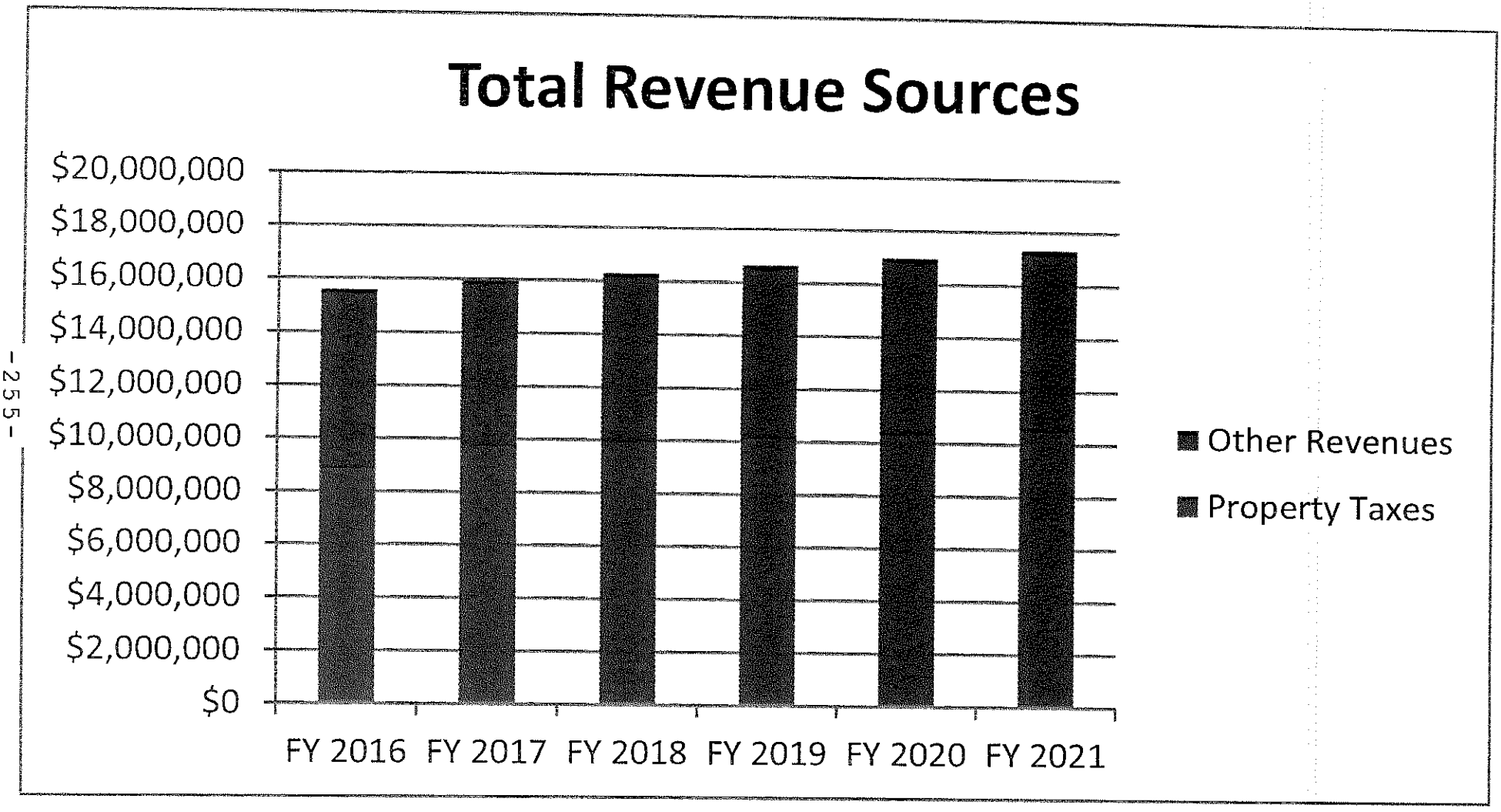
dept	acct description	FY 2014 actual	FY 2015 approved	FY 2016 preliminary	FY 2016 manager	FY2016 approved	FY 2017 projected	FY 2018 projected	FY 2019 projected	FY 2020 projected	FY 2021 projected	projection factor
8110	42090 Training/Conferences	195	300	345	345	345	352	359	366	373	381	2.00%
8110	42100 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	43,297	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	625,000	625,000	625,000	625,000	725,000	825,000	825,000	725,000	725,000	0.00%
9110 Total		976,219	625,000	625,000	625,000	625,000	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	373,286	380,752	388,367	2.00%
9170 Total		351,756	351,756	351,756	351,756	351,756	358,791	365,967	373,286	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	FY2016 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	46,500	41,625	35,625	30,088	23,925	-20.48%
		Other Debt						197,450	409,401	830,618	963,956	962,388	
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	3,108,031	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	15,578,836	17,107,966	17,869,925	18,522,314	18,948,434	19,356,039	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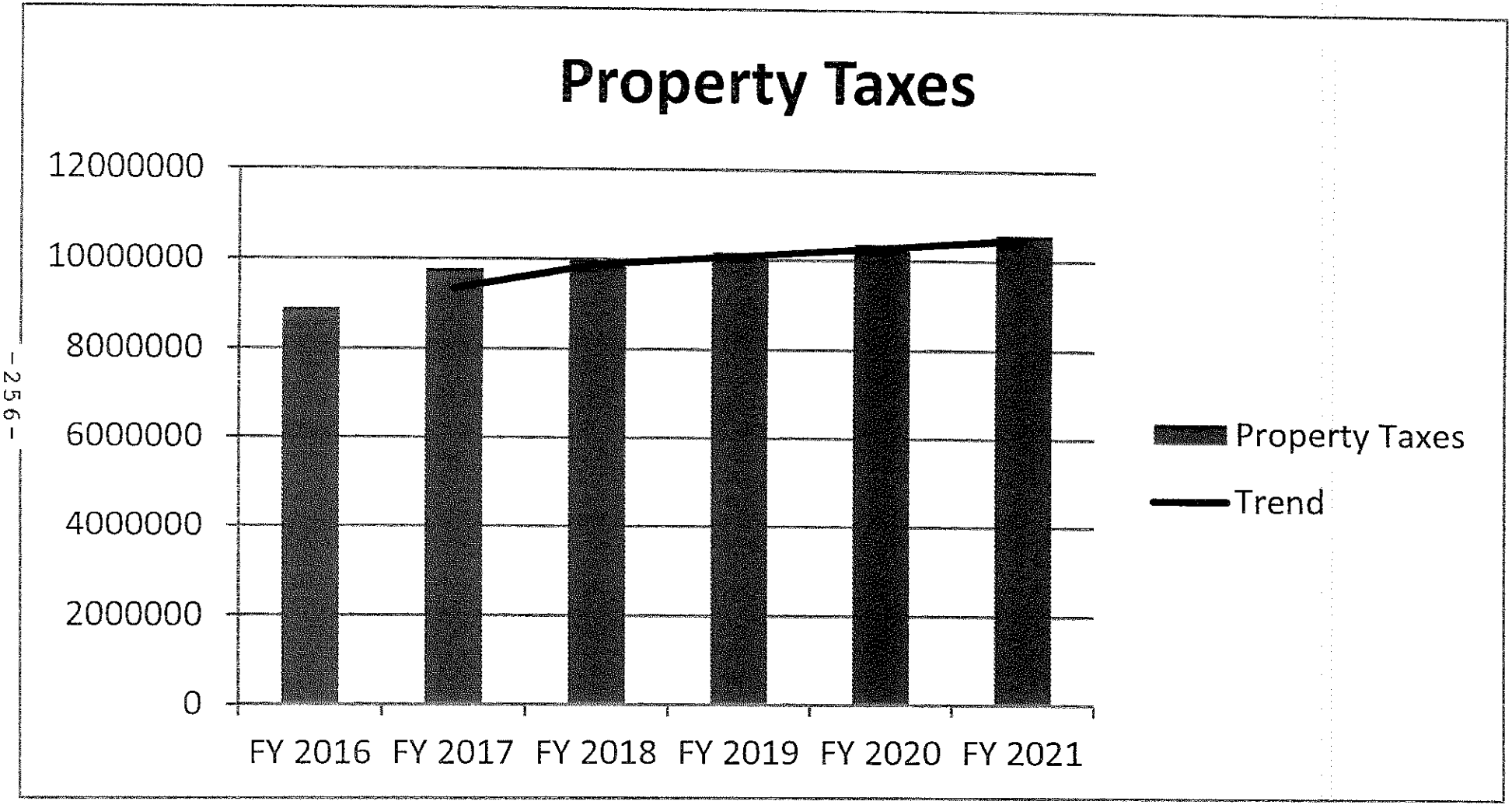
$18,000,000
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
FY 2016
FY 2017
FY 2018
FY 2019
FY 2020
FY 2021
Other Revenues
Property Taxes


Property Taxes
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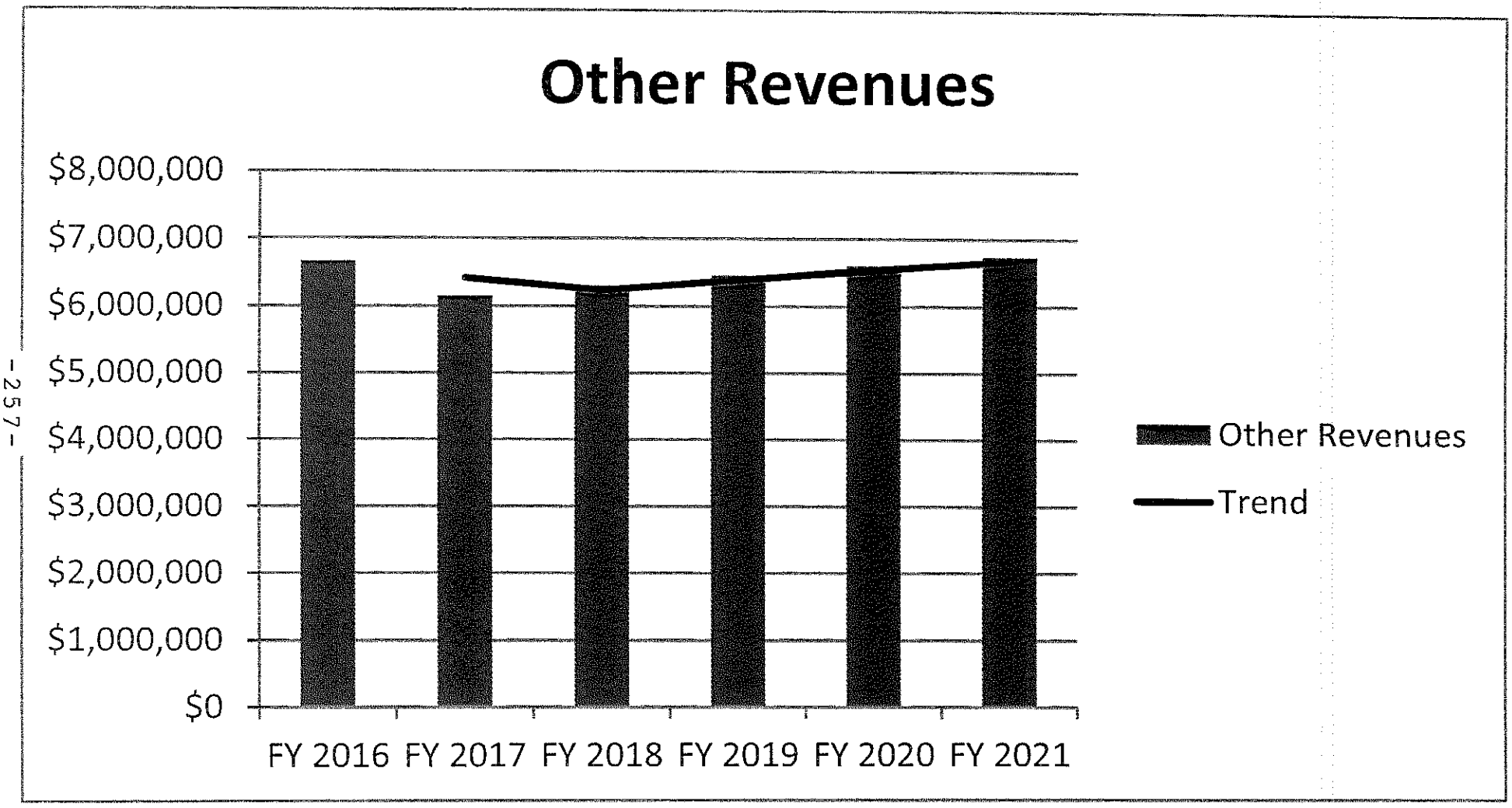
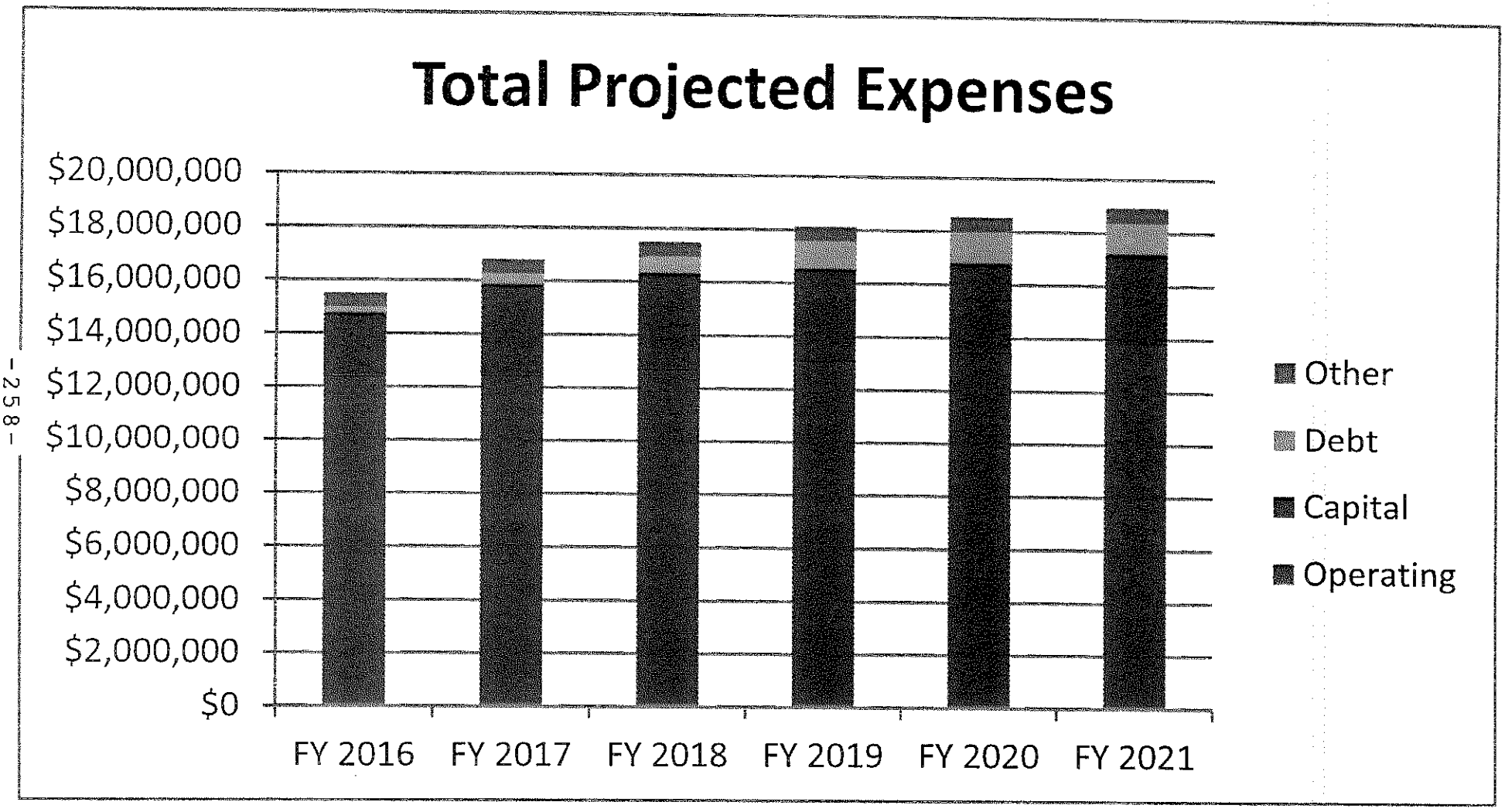
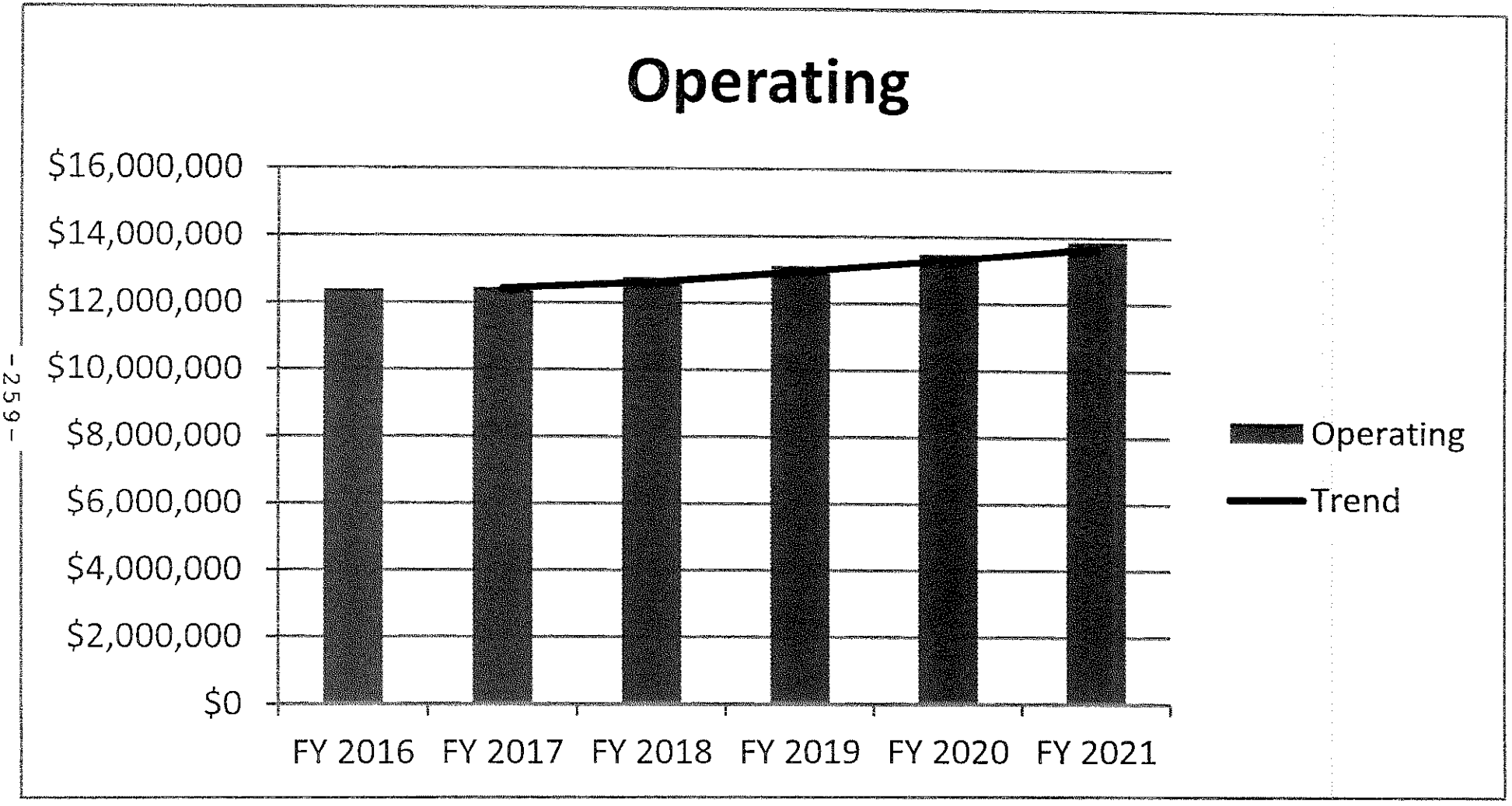
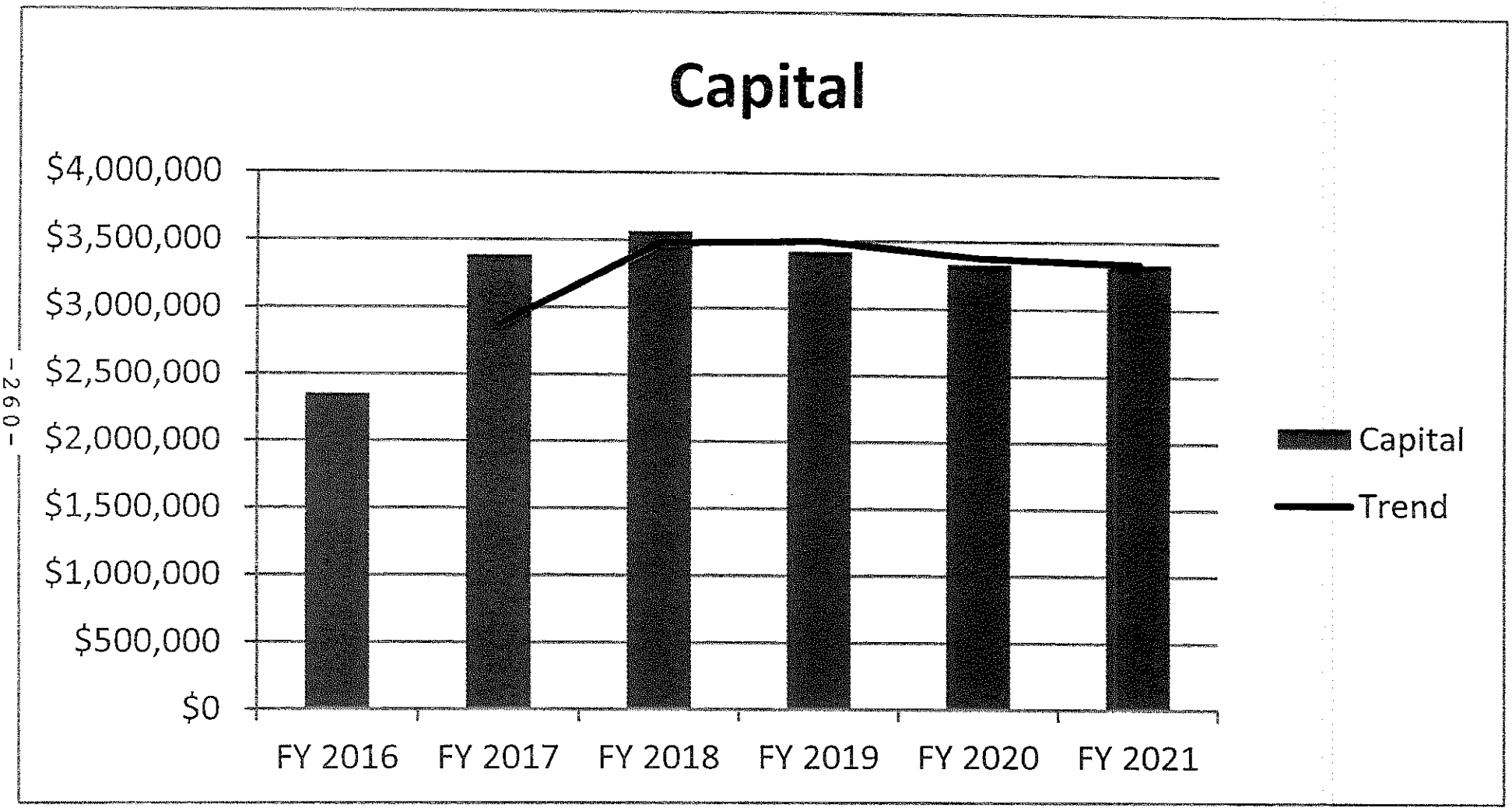
10000000
8000000
6000000
4000000
2000000
0
FY 2016
FY 2017
FY 2018
FY 2019
FY 2020
FY 2021
Property Taxes
Trend


Other Revenues
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$0
FY 2016
FY 2017
FY 2018
FY 2019
FY 2020
FY 2021
Other Revenues
Trend


Total Projected Expenses
$20,000,000
$18,000,000
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
FY 2016
FY 2017
FY 2018
FY 2019
FY 2020
FY 2021
Other
Debt
Capital
Operating


Operating
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
FY 2016
FY 2017
FY 2018
FY 2019
FY 2020
FY 2021
Operating
Trend


Capital
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
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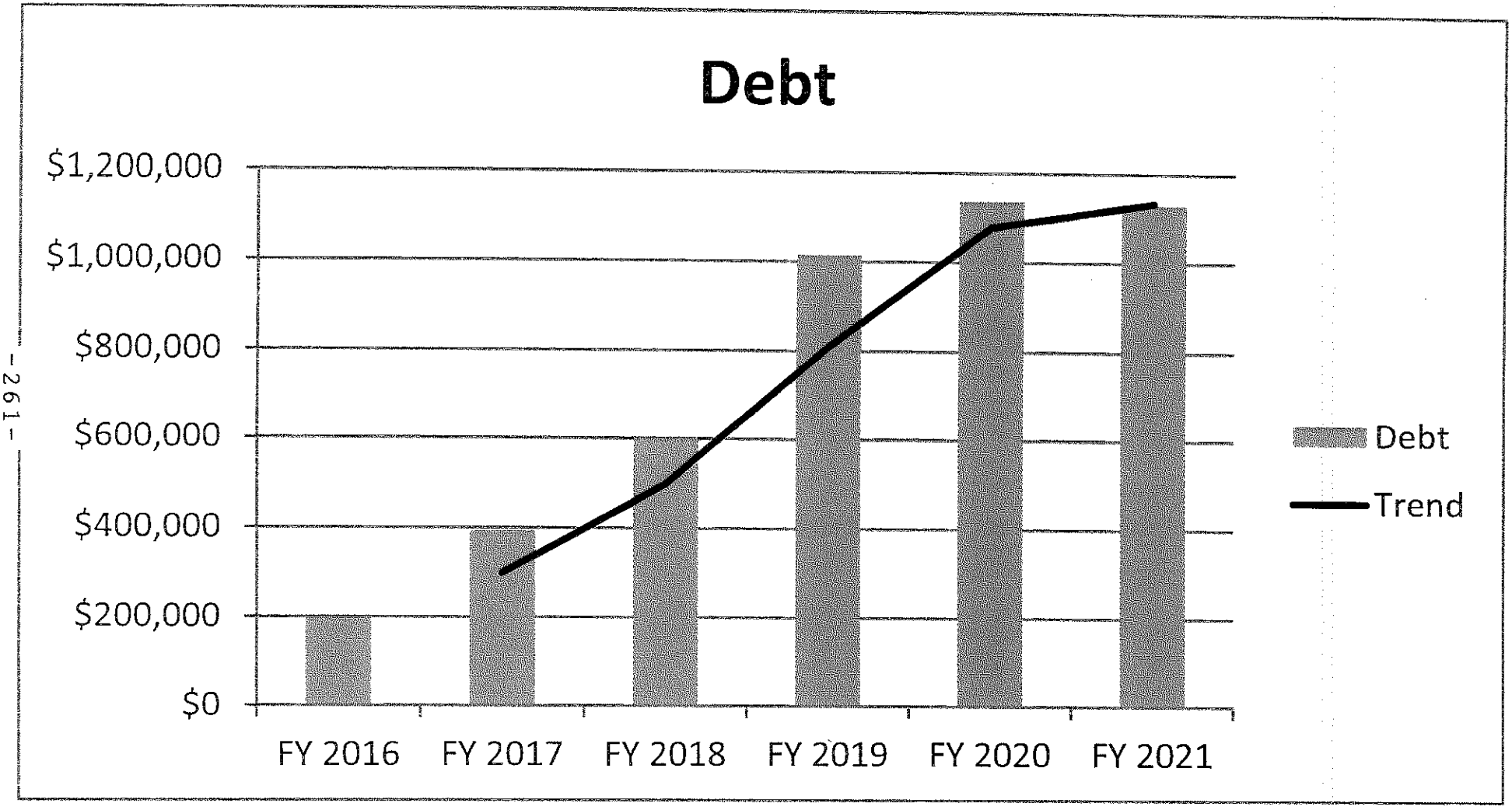
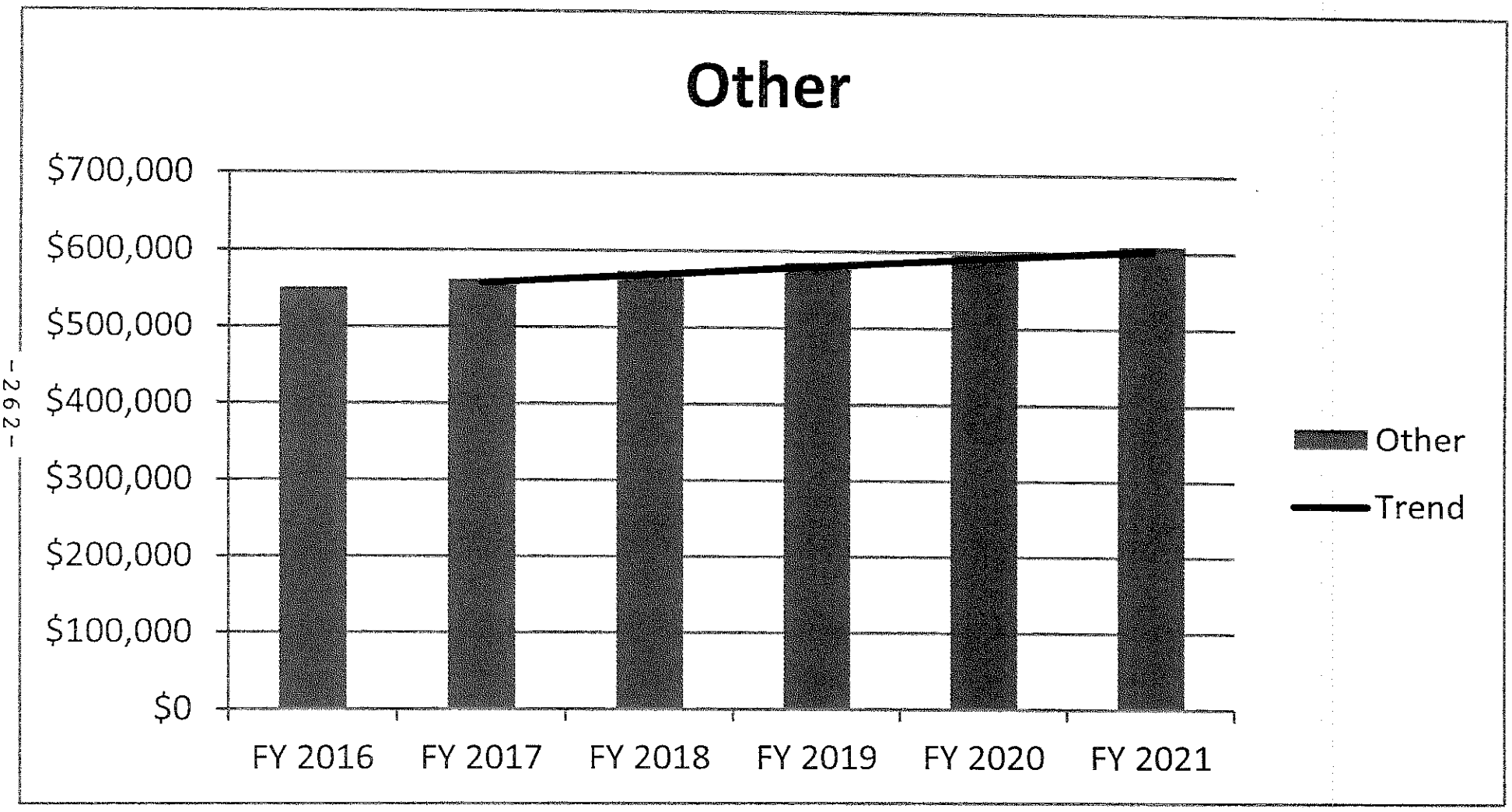
FY 2016
FY 2017
FY 2018
FY 2019
FY 2020
FY 2021
Capital
Trend


Debt
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$0
FY 2016
FY 2017
FY 2018
FY 2019
FY 2020
FY 2021
Debt
Trend


Other
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$0
FY 2016
FY 2017
FY 2018
FY 2019
FY 2020
FY 2021
Other
Trend

Appendix B

FY 2016 MUNICIPAL PROPERTY TAX LEVY LIMIT
PURSUANT TO Sec. C-1. 30-A M.R.S.A. § 5721-A

1. Identify Municipal Property Tax Levy:

		FY 2005
Total Property Tax Levy	+	20,746,813
School Property Tax Levy	-	14,434,223
County Assessment	-	795,099
TIF District Payments	-	253,319
Overlay	-	63,801
Municipal Property Tax Levy	=	5,200,370

These are "base year" calculations.

2. Growth Limitation Factor:

		FY 2016
Average Personal Income Growth	+	2.67%
Town of Windham "Property Growth Factor"	+	1.74%
Town of Windham Growth Limitation Factor	=	4.41%

3. Adjustment for New State Funding:

	Calendar 2014	Calendar 2015	$ Change
Revenue Sharing	694,100	775,267	81,167

If an increase in state funding (not applicable)

Calendar 2014 revenue sharing		694,100
Growth Limitation Factor	x	104.41%
Adjusted 2014 revenue sharing	=	724,710
Calendar 2015 revenue sharing		775,267
Adjusted 2014 revenue sharing	-	724,710
	=	50,557

If a decrease in state funding

Calendar 2014		694,100
Calendar 2015	-	775,267
		(81,167)

4. Spending Limit Calculation:

		FY 2015
Prior Year Property Tax Levy Limit		8,821,276
Growth Limitation Factor (1+ Growth Factor)	x	104.41%
	=	9,210,294
"Net New Fund" Adjustment	+	(50,557)
FY17 Property Tax Levy Limit	=	9,159,737

FY 2017 Property Tax Revenue Reconciliation

Property Tax Levy Limit	9,159,737
Pipeline TIF	173,237
Roosevelt Promenade TIF	210,000
Gateway North A	52,645
New Marblehead Manor	9,783
Total Property Tax Revenue (R0400)	9,605,402

APPENDIX C

Statutorily Required Municipal Services in Maine
(State and federal law)

This list represents a general review of services municipal government is required by law to maintain. It is not intended to be an exhaustive treatment of all relevant State and federal law. And it does not account for services and obligations required by contract, local mandate, charter, ordinance, or those that result from the application of State agency rules, or, in the broadest sense, those that may arise from the intercourse of commercial and public activities. However, if a reader is aware of any required municipal services that should be included, please feel free to contact us.

Prepared by, Michael L. Stultz and the Legal Services Department of Maine Municipal Association, Augusta, Maine. Telephone: 800-452-8786. October 4, 2004.

Schools and Education

1) Education. Implement and administer public education as required by the State government. 20-A M.R.S.A. § 2; M.R.S.A. Const. Art. VIII § 1
    a. Duty of school units. School units must raise funds to support public education, and provide primary and secondary education in accordance with the purposes, policies, goals and objective of State law. 20-a M.R.S.A. § 4501, et. seq.
2) No Child Left Behind. Federally required annual student assessment. 20 USC Chapter 70
3) Learning Results. State required assessment. 20-A M.R.S.A. § 6201, et. seq.
4) Special Education. Federally required programs for students with special needs. 20 USC Chapter 33

Roads and Public Works

1) Must maintain public roads. Must keep town ways maintained so as to be safe and convenient for motor vehicle travel. 23 M.R.S.A. § 3651

Sidewalks existing within the right-of-way of a town way must be maintained against defects.

Must remove roadside brush, trees and grass that pose any road safety problem. 23 M.R.S.A. § 2702

Must remove snow and ice in the town way within a reasonable period of time

This includes removal from state-aid highways. 23 M.R.S.A. § 1003

Must prevent damage to private water supplies as a result of construction, reconstruction or maintenance of public highways. 23 M.R.S.A. § 3659

2) Drains, ditches and culverts. Municipalities may install, but discretion may become obligation if installation is necessary to maintain road in safe and convenient status.

Once established, they must be maintained. 23 M.R.S.A. § 3251; 30-A M.R.S.A. § 3401, et. seq.

3) Driveways and culverts. Municipalities must install culverts where private driveways connect to a town way (at owner's expense). Once installed, town must maintain. 23 M.R.S.A. § 705
4) Highway defects. Must correct defects in the road where there has been twenty-four hour notice. 14 M.R.S.A. § 8104-A
5) Public works. A registered professional engineer is required for any public works project exceeding a cost of $100,000.00. 32 M.R.S.A. § 1254
6) Roads in compact areas. Urban compact municipalities must maintain roads within the compact area. 23 M.R.S.A. § 754
7) Street excavation. Municipalities must serve notice upon owners of property abutting a street or highway, and upon others, directing water and conduit connections prior to paving and repairing. 23 M.R.S.A. § 3351 et. seq.

Land Use and Environmental Protection

1) Board of appeals. If a municipality establishes a zoning ordinance, it must create a board of appeals. 30-A M.R.S.A. § 4353
2) Closure of municipal landfills. Municipalities must close designated "open landfills" as determined by DEP. Closed municipal landfills require biannual groundwater testing and monitoring. 42 USC Chapter 82; 38 M.R.S.A. § 1310-C, et. seq.
3) Publication for zoning changes. Notice must be published before adopting a new or amending an existing zoning ordinance or zoning map. 30-A M.R.S.A. § 4352
4) Recycling. Must meet recycling goals as set by State. 38 M.R.S.A. §§ 2132 and 2133
5) Sewers and drains. Where a public drain has been constructed, and a person has paid to connect to it, the municipality must maintain the drain. 30-A M.R.S.A. § 3403
6) Shoreland zoning. Must have zoning and land use controls for areas within 250 feet of normal high water line. 38 M.R.S.A. § 438-A
7) Site Location of Development Act. DEP may designate municipalities as a reviewing authority. Once so designated, municipalities must administer permits for projects requiring review under the Act. 38 M.R.S.A. § 489-A
8) Subdivision. Subdivision review is required. 30-A M.R.S.A. § 4401
9) Waste management. Municipalities must provide solid waste disposal services for domestic and commercial solid waste generated within the municipality. 38 M.R.S.A. § 1305. (It is unclear whether "services" means having a facility available in the town or whether it means providing a service to remove trash.)

Septage/sludge. Each municipality shall provide for the disposal of all refuse, effluent, sludge and any other materials from septic tanks and cesspools. 38 M.R.S.A. § 1305

Transfer stations. For those municipalities having transfer stations, they are required to comply with DEP regulations for the operation of transfer stations and solid waste storage. 38 M.R.S.A. § 1305; Rules of DEP Chapter 402

10) Wastewater treatment facilities. Municipalities with wastewater treatment facilities constructed in whole or in part with State funding must accept wastewater from watercraft sewage pump-out facilities. 38 M.R.S.A. § 414-B
11) Water pollution prevention and control. Municipalities must comply with federal law concerning pollutant and effluent controls necessary to manage water pollution. 33 U.S.C. Chapter 26; 38 M.R.S.A. § c. 3

Storm water regulation. Municipalities must comply with storm water management and of storm water systems regulations.

12) Wharves and fish weirs. Municipalities must examine and hold public hearings upon any application to build or extend any wharf, fish weir or trap in tidewaters within the municipal border. 38 M.R.S.A. § 1022

Public Safety and Health

1) Animal control. Municipalities must enforce the animal welfare laws. 7 M.R.S.A. § 3941, et. seq.
   Appoint an animal control officer. 7 M.R.S.A. § 3947
   Issue dog licenses. 7 M.R.S.A. § 3942
   Control dogs at large animals that are a source of complaint. 7 M.R.S.A. § 3948
   Issue municipal warrants. 7 M.R.S.A. § 3943
   Posting of law concerning dog licenses and municipal duties. 7 M.R.S.A. § 3941
2) Building inspection. Every municipality with greater than 2,000 inhabitants must appoint a building inspector (optional for municipalities with fewer than 2,000 inhabitants). 25 M.R.S.A. § 2351.
3) Emergency Management. Must prepare and keep a disaster emergency plan. 37-B M.R.S.A. §§ 781-786
4) Fire protection. It is not clear whether fire protection is required under Maine law, but it is provided in most municipalities. 30-A M.R.S.A. § 3151, et. seq.
   General requirements

Automotive Equipment Automotive fire equipment purchased with public money must comply with National Fire Protection, Pamphlet 1901, standards.

Equipment and Buildings Firefighters must be equipped with minimum safety equipment, and it must be maintained. 26 M.R.S.A. § 2104.

Training Firefighters must have training pursuant to a training program. 26 M.R.S.A. § 2101, et. seq.

5) Fire Ward/Inspector. Is mandatory if no organized fire department in the municipality. 25 M.R.S.A. § 2391
6) Forest Fire control and costs. Municipalities are responsible in the first instance for fighting fires and for paying for some of the costs incurred in controlling forest fires. 12 M.R.S.A. § 9201, et. seq.

Harbor Master.

If requested, municipal officers shall appoint to oversee administration and enforcement of mooring privileges for boats and vessels. 38 M.R.S.A. § 1

Where boats and lighters are used to carry stone, sand or gravel, the municipal officers shall appoint an inspector to ensure compliance with requirements for marking such boats and lighters. 38 M.R.S.A. § 121

7) Law enforcement and police protection. Municipalities are not required to provide police protection. Where provided, specific costs arise. 30-A M.R.S.A. § 2671, et. seq.

Police officers. A full-time law enforcement officer must complete basic training requirements at the Criminal Justice Academy. 25 M.R.S.A. § 2804-C

Disposal of lost, stolen or unclaimed property. Must keep private property in an attempt to locate the owner. 25 M.R.S.A. § 3501, et. seq.

8) Occupational health requirements. Local government must comply with the OSHA of 1970 as well as similar State requirements to ensure working conditions reasonably free from health hazards or safety threats. OSHA of 1970; 26 M.R.S.A. § 561, et. seq.
9) Plumbing inspection. Must ensure plumbing complies with State and local regulations. 30-A M.R.S.A. § 4221

   Must appoint a plumbing inspector. 30-AM.R.S.A. § 4221
10) Port Warden.

   By petition, 10 or more citizens can request and municipal officers must appoint a port warden. 38 M.R.S.A. § 41
11) Public Health. Report, prevent and suppress diseases and conditions dangerous to public health. 22 M.R.S.A. § 451

   Must appoint a health officer. 22 M.R.S.A. § 451
12) Subsurface wastewater systems. Municipalities shall serve an order to remedy once receiving notice of malfunctioning subsurface wastewater disposal systems. 30-A M.R.S.A. § 3428

Licensing and Permitting and Economic Regulations

1) ATV registration. It is unlikely that, as an agent for the Commissioner of Inland Fisheries and Wild Life, municipalities can refuse the service of registering ATV's. 12 M.R.S.A. § 7854
2) Alcohol. Assuming local option approval, Municipal officers must act on applications for an on-premises liquor license. 28-A M.R.S.A. § 653.
   1) Bottle Clubs. Municipal officers must act on applications for permission to operate a bottle club or to transfer location thereof. 28-A M.R.S.A. § 161-B
3) Automobiles. Municipalities must collect the excise tax, but are not obligated to receive applications for new or renewed automobile licenses and motor vehicle registrations. 36 M.R.S.A. § 1487 and 29-A M.R.S.A. § 102
4) Beano and Bingo. Municipal officers must review applications for permission to operate beano and bingo amusements. 17 M.R.S.A. § 313
5) Birth/Marriage/Death recording/certificates. Municipal clerk must record and issue permits for births, marriages and deaths. 30-A M.R.S.A. § 2652; 19-A M.R.S.A. §§ 652 and 654 and 22 M.R.S.A. § 2702

6) Bowling alleys, shooting galleries, pool, and bagatelle and billiard rooms. It is unlikely that municipalities can refuse the service of licensing applicants for licenses to operate bowling alleys, shooting galleries, pool bagatelle and billiards rooms. 8 M.R.S.A. §§ 1 and 2
7) Building Permits. A municipal reviewing authority must review and approve all new multi-family housing accommodations before occupancy is permitted. 5 M.R.S.A. § 4582-B
8) Cable TV franchises. Municipalities must honor existing contracts, are required to issue new franchise agreements or to renew same, and they must regulate cable operator's compliance with such agreements. 30-A M.R.S.A. §§ 3008 and 3010
9) Closing-out sales/going out of business. Municipal officers must license. 30-A M.R.S.A. § 3781, et. seq.
10) Concealed weapons. Municipalities must issue permits. If there is no chief of police, can request Chief of State Police to issue permits. 25 M.R.S.A. §§ 2002 and 2002-A, et. seq.
11) Conversion of seasonal dwelling. Municipal Plumbing Inspector must issue permit before a seasonal dwelling in the shoreland zone can be converted to a year-round or principal dwelling. 30-A M.R.S.A. § 4215
12) Dogs and dog kennels. Municipalities must issue dog licenses and kennel licenses. 7 M.R.S.A. §§ 3921, et seq., and 3931-A, et seq.
13) Driveway entrances. Municipality must authorize ingress and egress to property inside an urban compact municipality on state highways state-aid highways. 23 M.R.S.A. § 704
14) Engines. Municipalities must issue permits before a steam engine can be erected in a town. 17 M.R.S.A. § 2795
15) Fishing/hunting/trapping. It is unlikely that municipal clerks, as agents for IF&W, can refuse the service of issuing permits for fishing, hunting or trapping. 12 M.R.S.A. § 7072
16) Games of chance. Municipal officers must sign application. 17 M.R.S.A. § 333
17) Innkeeper/tavernkeeper/lodging house. Municipalities must issue permits before innkeepers, tavernkeepers or lodging houses can operate. 30-A M.R.S.A. §§ 3811-3814 and 3931
18) Junkyards. Must license and police junkyards and automobile recycling and graveyard operations. 30-A M.R.S.A. §3751, et. seq.
19) Lunch wagons. Municipalities must issue licenses to any reputable person maintaining a vehicle for the sale of food. 30-A M.R.S.A. § 3931
20) Mobile homes and over-limit vehicles. Municipalities must issue permits before mobile homes can be moved over public roads, and before over limit vehicles can travel on public roads. 29-A M.R.S.A. §§ 1001 and 2382
21) Off-track betting. Municipality must approve off-track facility where pari-mutuel wagering will occur. 8 M.R.S.A. § 275-D(5)
22) Pawnbrokers. Municipalities must license pawnbrokers. 30-A M.R.S.A. §3961
23) Pinball machines. Municipalities must license those individuals wishing to keep pinball machines for public patronage. 8 M.R.S.A. § 441
24) Plumbing. Municipalities, through the local plumbing inspector, must permit and oversee plumbing. 30-A M.R.S.A. § 4201 et. seq.

25) Poles and wires. The municipal officers or their designees must issue permits to those wishing to construct telephone, electric, or cable TV wires, gas or oil pipelines, or water, sewer or steam conduits, along a public way that is a city street or town way or a state or state-aid highway in the compact areas as defined in 23 M.R.S.A. § 754. 35-A M.R.S.A. § 2501, et. seq.
26) Public exhibitions. Must license exhibitions of images, pageantry, sleight of hand tricks, puppet shows, circus, traveling amusement shows, feats of balancing, wire dancing, personal agility, dexterity or theatrical performances. 8 M.R.S.A. §§ 501-502
27) Roller skating rinks. Municipalities must license roller skating rinks. 8 M.R.S.A. § 601, et. seq.
28) Snowmobile registration. Must license snowmobiles. 12 M.R.S.A. § 7824
29) Special amusements. Must issue permit for live music, dancing or entertainment at businesses licensed for on-premises consumption of alcohol. 28-A M.R.S.A. § 1054
30) Watercraft. Must permit anyone wishing to bring into or maintain in the harbor any derelict watercraft for salvage, or anyone abandoning any watercraft in the harbor. 38 M.R.S.A. § 9
31) Wharves, weirs, piers and pilings. Any person wishing to build or extend any wharf, weirs, pier or trap in tidewaters must apply to the municipal officers for a license. 38 M.R.S.A. § 1021

Administration and General Government

1) Accounts for dog and kennel licenses. Municipalities must maintain separate accounts for the fees collected for dog and kennel licenses and also for court fines collected by the municipality. 7 M.R.S.A. § 3945
2) Americans with Disabilities Act. Comprehensive requirements concerning persons with disabilities in the areas of employment, public accommodations, state and local government services. 42 USCA § 12101, et. seq.; 5 M.R.S.A. § 4551, et seq.; and 25 M.R.S.A. § 2701
3) Assessment and taxes. Must assess and collect taxes. Requirements contained in Titles 36 and 30-A of the Statutes of Maine
   Real property
   Excise taxes
   Personal property taxes
4) Annual Meeting. Annual Meeting required at which moderator, selectmen and school committee elected. 30-A M.R.S.A. § 2525
5) Annual report. Must publish an annual report. 30-A M.R.S.A. § 2801
6) Burying grounds. Must care for ancient burying grounds and veteran's graves in public burying grounds. 13 M.R.S.A. § 1101 and 30-A M.R.S.A. § 2901
7) Conditional gifts. A conditional gift received must be complied with perpetually and may benefit from money raised to carry the conditions into effect. 30-A M.R.S.A. § 5654
8) Elections. Municipalities carry election responsibilities under Title 21-A M.R.S.A. § 621, et. seq., for federal, state, SAD, caucus and county elections.

9) Labor and human resource requirements and issues

Fair Labor Standards Act. Municipalities must adhere to federal and State requirements establishing minimum wages, overtime pay, and to regulations regarding child labor and record keeping. 29 USC § 201; 26 M.R.S.A. § 621-A, et. seq., and § 661, et. seq.

Family and Medical Leave Act. Municipalities must guarantee unpaid leave for personal and family reasons. 29 USC § 2601; 26 M.R.S.A. § 843, et. seq.

Uniformed Services Employment and Reemployment Act. Municipalities cannot discriminate against members of the military in hiring and retention practices. 38 USC, Chapter 43, Sections 4301-4333

Workplace training

Sexual harassment training. 26 M.R.S.A. § 807

Video display terminal education and training. 25 M.R.S.A. § 252

10) Freedom of Access Act. Must provide public access to public records and notice of meetings. 1 M.R.S.A. §408 and 409(1)
11) General Assistance. Municipalities are required to provide assistance in meeting basic necessities. 22 M.R.S.A. § 4305
12) Municipal annual solid waste report. Municipalities must report to DEP any material produced by a municipal solid waste processing facility. 38 M.R.S.A. § 3945-C
13) Municipal officials required by Maine law

Animal Control Officer. 7 M.R.S.A. § 3947

Assessor. 36 M.R.S.A. §§ 2526(5) and 327(3) and 30-AM.R.S.A. § 2526(5)

Board of Appeals (if zoning ordinance enacted). 30-A M.R.S.A. § 2691(2)(A)

Building Inspector. 25 M.R.S.A. § 2351

Civil Emergency Preparedness Agency Director. 37-B M.R.S.A. § 782(1)

Clerk. 30-AM.R.S.A. § 2525(2)

Code Enforcement Officer. 30-A M.R.S.A. § 4451

Election (Ballot) Clerks. 30-A M.R.S.A. § 2528(8) and 21-AM.R.S.A. § 503(3)

Excise Tax Collector. 36 M.R.S.A. § 1487(1)

Fence Viewers (if services requested). 30-A M.R.S.A. § 2953

Fire Inspector. 25 M.R.S.A. § 2391

Fire Chief. 30-A M.R.S.A. § 3153

Forest Fire Warden. 12 M.R.S.A. § 8902

GA Fair Hearing Authority. 22 M.R.S.A. § 4322

Harbor Master (if services requested). 38 M.R.S.A. § 1

Health Officer. 22 M.R.S.A. § 451

Local Sealer. 10 M.R.S.A. § 2451

Equipment necessary to be purchased. 10 M.R.S.A. § 2354

Moderator. 30-A M.R.S.A. §2521(1)

Municipal Officers. 30-A M.R.S.A. § 2521 (selectmen or councilors)

Overseers of the Poor. 30-A M.R.S.A. § 2526(4) and 22 M.R.S.A. § 4301(12)

Plumbing Inspector. 30-A M.R.S.A. §4221

Registrar of Voters. 21-A M.R.S.A. §101

Road Commissioners. 30-A M.R.S.A. §2526(7)

School Board Committee. 30-A M.R.S.A. § 2525(1); 20-A M.R.S.A. § 2302; 20-A M.R.S.A. §§ 1251 and 1651

School Superintendent. 20-A M.R.S.A. § 1051

Shellfish Warden. Required if a municipality enacts a shellfish conservation ordinance. 12 M.R.S.A. § 6671(8)

Tax Collector. 30-A M.R.S.A. § 2525(2)

Treasurer. 30-A M.R.S.A. § 2525(2)

14) National Voter Registration Act. Processing and registration of voters. 42 USC Chapter 20; 21-A M.R.S.A. § 180 et. seq.
15) Post audit of accounts. Arrange annual post audit of town accounts by Department of Audit or qualified CPA. 30-A M.R.S.A. §5823
16) Recycled goods procurement. Review procurement procedures to ensure against discrimination in use of recycled goods, supplies, equipment and materials. 30-A M.R.S.A. §5656(1)
17) Records keeping.

Must maintain denials and all conditional approvals for licenses, certificates, approvals or other types of permits. 1 M.R.S.A. §407

Must maintain record of decisions involving dismissal or refusal to renew contract of a public official, employee or appointee. 1 M.R.S.A. § 407

Must maintain records of final employee disciplinary action. 30-A M.R.S.A. § 2702(B)(5)

Records preservation. 5 M.R.S.A. § 95-B

Local government records must be maintained and stored as required by Maine law and as directed by the State Archivist. The volume of records can be quite large, particularly with respect to the records handled by the offices of the clerk, treasurer, tax collector and assessor.

18) Revenue receipts and disbursements. Municipal treasurer necessary to receive and record all revenues and disbursements. 30-A M.R.S.A. § 5601, et. seq.
19) Town equipment. Municipalities must maintain equipment, vehicles and machinery. 14 M.R.S.A. §8104-A
20) Town buildings. Municipalities must maintain town owned buildings. 14 M.R.S.A. §8104

Appendix D
Compensation Plans, Pay Scales FY 2016-2017

PLAN	COMP_CODE		HOURLY_RATE EFF 7/1/15	NEW EFF 7/1/16
EL	C1		**35.000**	35.000
PD	S1		**25.370**	
PD	S2		**25.789**	
PD	S3		**26.218**	
PD	S4		**26.636**	
PD	S5		**27.066**	
PD	S6		**27.484**	
PD	S7		**27.844**	
PD	S8		**27.844**	
PD	S9		**28.257**	
PD	P1		**19.993**	
PD	P2		**20.793**	
PD	P3		**21.326**	
PD	P4		**22.398**	
PD	P5		**23.300**	
PD	P6		**23.926**	
PD	P7		**24.636**	
PD	P8		**24.636**	
PD	P9		**24.636**	
FR	F1		**18.032**	
FR	F2		**18.393**	
FR	F3		**18.760**	
FR	F4		**19.135**	
FR	F5		**19.519**	
FR	F6		**19.908**	
FR	F7		**20.306**	
FR	F8		**20.713**	
FR	F9		**21.126**	
EX	M1A	50,502.57	**23.804**	24.280
EX	M1B	52,613.56	**24.799**	25.295
EX	M1C	54,718.19	**25.791**	26.307
EX	M1D	56,907.68	**26.823**	27.359
EX	M1E	59,182.03	**27.895**	28.453
EX	M1F	61,549.74	**29.011**	29.591
EX	M1G	64,012.92	**30.172**	30.775
EX	M1H	66,571.56	**31.378**	32.006
EX	M1I	69,234.17	**32.633**	33.286
EX	M2A	59,909.74	**28.238**	28.803
EX	M2B	62,005.88	**29.226**	29.811
EX	M2C	64,174.16	**30.248**	30.853
EX	M2D	66,423.05	**31.308**	31.934
EX	M2E	68,746.20	**32.403**	33.051
EX	M2F	71,154.22	**33.538**	34.209
EX	M2G	73,642.86	**34.711**	35.405
EX	M2H	76,220.60	**35.926**	36.645
EX	M2I	78,887.45	**37.183**	37.927

EL - Elected
PD - Police Union
FR - Fire/Rescue Paramedics Union
EX - Management or FLSA Exempt
NU - Non-Union Hourly
PW - Public Works Union

PLAN	COMP_CODE		HOURLY_RATE EFF 7/1/15	NEW EFF 7/1/16
EX	M3A	69,227.81	**32.630**	33.283
EX	M3B	71,650.68	**33.772**	34.447
EX	M3C	74,158.41	**34.954**	35.653
EX	M3D	76,753.12	**36.177**	36.901
EX	M3E	79,441.19	**37.444**	38.193
EX	M3F	82,220.49	**38.754**	39.529
EX	M3G	85,097.38	**40.110**	40.912
EX	M3H	88,076.10	**41.514**	42.344
EX	M3I	91,160.91	**42.968**	43.827
EX	MGR	114,545.60	**55.070**	55.070
NU	1A		**12.592**	12.844
NU	1B		**12.843**	13.100
NU	1C		**13.100**	13.362
NU	1D		**13.362**	13.629
NU	1E		**13.629**	13.902
NU	1F		**13.902**	14.180
NU	1G		**14.180**	14.464
NU	1H		**14.464**	14.753
NU	1I		**14.753**	15.048
NU	2A		**13.221**	13.485
NU	2B		**13.485**	13.755
NU	2C		**13.755**	14.030
NU	2D		**14.030**	14.311
NU	2E		**14.311**	14.597
NU	2F		**14.597**	14.889
NU	2G		**14.889**	15.187
NU	2H		**15.187**	15.491
NU	2I		**15.491**	15.801
NU	3A		**13.882**	14.160
NU	3B		**14.160**	14.443
NU	3C		**14.443**	14.732
NU	3D		**14.732**	15.027
NU	3E		**15.027**	15.328
NU	3F		**15.327**	15.634
NU	3G		**15.634**	15.947
NU	3H		**15.947**	16.266
NU	3I		**16.265**	16.590
NU	4A		**14.576**	14.868
NU	4B		**14.868**	15.165
NU	4C		**15.165**	15.468
NU	4D		**15.468**	15.777
NU	4E		**15.777**	16.093
NU	4F		**16.093**	16.415
NU	4G		**16.415**	16.743
NU	4H		**16.743**	17.078
NU	4I		**17.079**	17.421

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NU - Non-Union Hourly
PW - Public Works Union

PLAN	COMP_CODE		HOURLY_RATE EFF 7/1/15	NEW EFF 7/1/16
NU	5A		**15.305**	15.611
NU	5B		**15.611**	15.923
NU	5C		**15.923**	16.241
NU	5D		**16.241**	16.566
NU	5E		**16.567**	16.898
NU	5F		**16.898**	17.236
NU	5G		**17.236**	17.581
NU	5H		**17.581**	17.933
NU	5I		**17.933**	18.292
NU	6A		**16.070**	16.391
NU	6B		**16.391**	16.719
NU	6C		**16.720**	17.054
NU	6D		**17.054**	17.395
NU	6E		**17.395**	17.743
NU	6F		**17.743**	18.098
NU	6G		**18.098**	18.460
NU	6H		**18.460**	18.829
NU	6I		**18.829**	19.206
NU	7A		**16.874**	17.211
NU	7B		**17.211**	17.555
NU	7C		**17.555**	17.906
NU	7D		**17.907**	18.265
NU	7E		**18.265**	18.630
NU	7F		**18.630**	19.003
NU	7G		**19.003**	19.383
NU	7H		**19.383**	19.771
NU	7I		**19.771**	20.166
NU	8A		**17.718**	18.072
NU	8B		**18.072**	18.433
NU	8C		**18.433**	18.802
NU	8D		**18.803**	19.179
NU	8E		**19.178**	19.562
NU	8F		**19.562**	19.953
NU	8G		**19.953**	20.352
NU	8H		**20.352**	20.759
NU	8I		**20.759**	21.174
NU	9A		**18.604**	18.976
NU	9B		**18.975**	19.355
NU	9C		**19.355**	19.742
NU	9D		**19.742**	20.137
NU	9E		**20.137**	20.540
NU	9F		**20.540**	20.951
NU	9G		**20.950**	21.369
NU	9H		**21.369**	21.796
NU	9I		**21.797**	22.233
NU	10A		**19.534**	19.925

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NU - Non-Union Hourly
PW - Public Works Union

PLAN	COMP_CODE		HOURLY_RATE EFF 7/1/15	NEW EFF 7/1/16
NU	10B		**19.925**	20.324
NU	10C		**20.322**	20.728
NU	10D		**20.729**	21.144
NU	10E		**21.144**	21.567
NU	10F		**21.567**	21.998
NU	10G		**21.998**	22.438
NU	10H		**22.438**	22.887
NU	10I		**22.887**	23.345
NU	11A		**20.510**	20.920
NU	11B		**20.920**	21.338
NU	11C		**21.338**	21.765
NU	11D		**21.766**	22.201
NU	11E		**22.201**	22.645
NU	11F		**22.645**	23.098
NU	11G		**23.098**	23.560
NU	11H		**23.560**	24.031
NU	11I		**24.031**	24.512
NU	12A		**21.535**	21.966
NU	12B		**21.967**	22.406
NU	12C		**22.405**	22.853
NU	12D		**22.854**	23.311
NU	12E		**23.311**	23.777
NU	12F		**23.777**	24.253
NU	12G		**24.253**	24.738
NU	12H		**24.738**	25.233
NU	12I		**25.233**	25.738
NU	13A		**22.612**	23.064
NU	13B		**23.065**	23.526
NU	13C		**23.526**	23.997
NU	13D		**23.997**	24.477
NU	13E		**24.477**	24.967
NU	13F		**24.967**	25.466
NU	13G		**25.465**	25.974
NU	13H		**25.974**	26.493
NU	13I		**26.495**	27.025
NU	14A		**23.744**	24.219
NU	14B		**24.218**	24.702
NU	14C		**24.702**	25.196
NU	14D		**25.196**	25.700
NU	14E		**25.700**	26.214
NU	14F		**26.214**	26.738
NU	14G		**26.738**	27.273
NU	14H		**27.274**	27.819
NU	14I		**27.818**	28.374
NU	15A		**24.931**	25.430
NU	15B		**25.429**	25.938

EL - Elected
PD - Police Union
FR - Fire/Rescue Paramedics Union
EX - Management or FLSA Exempt
NU - Non-Union Hourly
PW - Public Works Union

PLAN	COMP_CODE		HOURLY_RATE EFF 7/1/15	NEW EFF 7/1/16
NU	15C		**25.938**	26.457
NU	15D		**26.457**	26.986
NU	15E		**26.985**	27.525
NU	15F		**27.525**	28.076
NU	15G		**28.076**	28.638
NU	15H		**28.638**	29.211
NU	15I		**29.210**	29.794
NU	16A		**26.177**	26.701
NU	16B		**26.701**	27.235
NU	16C		**27.234**	27.779
NU	16D		**27.779**	28.335
NU	16E		**28.335**	28.902
NU	16F		**28.902**	29.480
NU	16G		**29.479**	30.069
NU	16H		**30.069**	30.670
NU	16I		**30.670**	31.283
NU	17A		**27.485**	28.035
NU	17B		**28.035**	28.596
NU	17C		**28.596**	29.168
NU	17D		**29.168**	29.751
NU	17E		**29.750**	30.345
NU	17F		**30.346**	30.953
NU	17G		**30.953**	31.572
NU	17H		**31.572**	32.203
NU	17I		**32.203**	32.847
NU	18A		**28.860**	29.437
NU	18B		**29.437**	30.026
NU	18C		**30.026**	30.627
NU	18D		**30.627**	31.240
NU	18E		**31.239**	31.864
NU	18F		**31.864**	32.501
NU	18G		**32.501**	33.151
NU	18H		**33.151**	33.814
NU	18I		**33.814**	34.490
NU	19A		**30.303**	30.909
NU	19B		**30.909**	31.527
NU	19C		**31.527**	32.158
NU	19D		**32.158**	32.801
NU	19E		**32.801**	33.457
NU	19F		**33.457**	34.126
NU	19G		**34.126**	34.809
NU	19H		**34.809**	35.505
NU	19I		**35.505**	36.215
PW	TDA	Truck Driver A	**16.59**	16.92
PW	TDB	Truck Driver B	**16.92**	17.26
PW	TDC	Truck Driver C	**17.26**	17.61

EL - Elected
PD - Police Union
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NU - Non-Union Hourly
PW - Public Works Union

PLAN	COMP_CODE		HOURLY_RATE EFF 7/1/15	NEW EFF 7/1/16
PW	TDD	Truck Driver D	**17.61**	17.96
PW	TDE	Truck Driver E	**17.96**	18.32
PW	TDF	Truck Driver F	**18.32**	18.69
PW	TDG	Truck Driver G	**18.68**	19.05
PW	TDH	Truck Driver H	**19.06**	19.44
PW	TDI	Truck Driver I	**19.44**	19.83
PW	SWA	Service Writer A	**17.93**	18.29
PW	SWB	Service Writer B	**18.28**	18.65
PW	SWC	Service Writer C	**18.65**	19.02
PW	SWD	Service Writer D	**19.02**	19.40
PW	SWE	Service Writer E	**19.41**	19.80
PW	SWF	Service Writer F	**19.80**	20.20
PW	SWG	Service Writer G	**20.19**	20.59
PW	SWH	Service Writer H	**20.59**	21.00
PW	SWI	Service Writer I	**21.00**	21.42
PW	EOMA	Equip. Op/Mech A	**19.25**	19.64
PW	EOMB	Equip. Op/Mech B	**19.63**	20.02
PW	EOMC	Equip. Op/Mech C	**20.02**	20.42
PW	EOMD	Equip. Op/Mech D	**20.42**	20.83
PW	EOME	Equip. Op/Mech E	**20.83**	21.25
PW	EOMF	Equip. Op/MechF	**21.25**	21.68
PW	EOMG	Equip. Op/Mech G	**21.67**	22.10
PW	EOMH	Equip. Op/Mech H	**22.11**	22.55
PW	EOMI	Equip. Op/Mech I	**22.55**	23.00
PW	VHMA	Veh./Hghwy Supr A	**22.12**	22.56
PW	VHMB	Veh./Hghwy Supr B	**22.56**	23.01
PW	VHMC	Veh./Hghwy Supr C	**23.01**	23.47
PW	VHMD	Veh./Hghwy Supr D	**23.47**	23.94
PW	VHME	Veh./Hghwy Supr E	**23.94**	24.42
PW	VHMF	Veh./Hghwy Supr F	**24.42**	24.91
PW	VHMG	Veh./Hghwy Supr G	**24.91**	25.41
PW	VHMH	Veh./Hghwy Supr H	**25.41**	25.92
PW	VHMI	Veh./Hghwy Supr I	**25.92**	26.44

EL - Elected
PD - Police Union
FR - Fire/Rescue Paramedics Union
EX - Management or FLSA Exempt
NU - Non-Union Hourly
PW - Public Works Union

APPENDIX E

TOWN OF WINDHAM, MAINE

Annual Financial Report

For the year ended June 30, 2015

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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, 2015, 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, 2015, 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 November 20, 2015 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.

Runyon Kersten Ouellette

November 20, 2015
South Portland, Maine

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, 2015. 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, irrespective of the timing of the 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.

REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

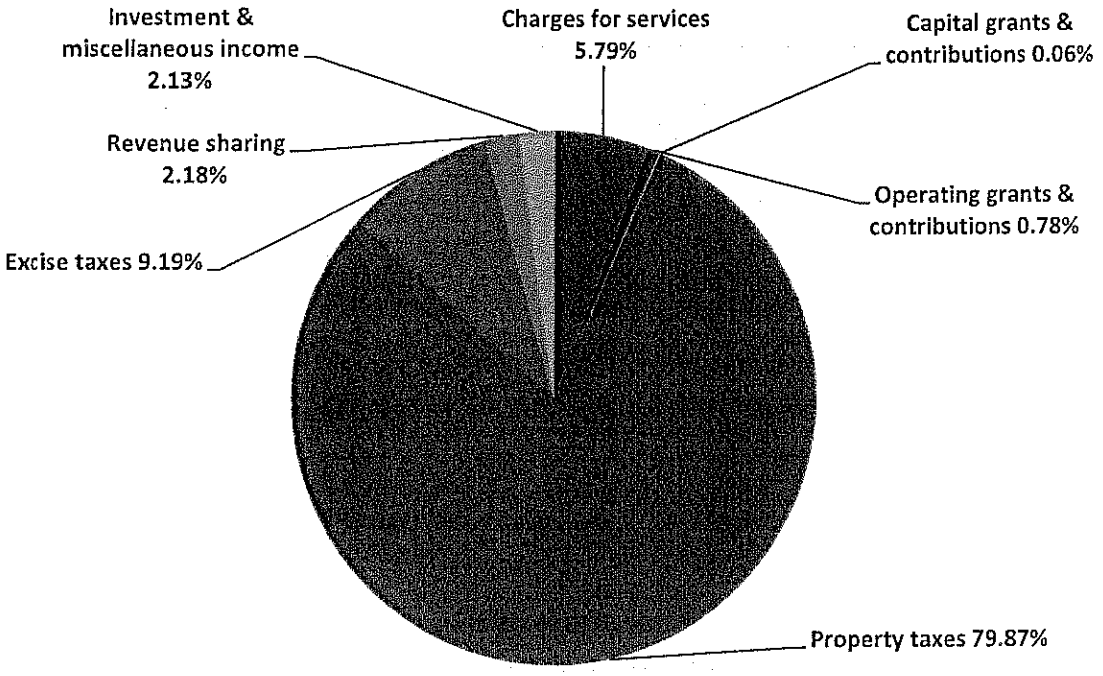
The fund financial statements provide detailed information about the most significant funds – not the Town as a whole. Some funds are required to be established by law and by bond covenants. However, other funds are established to help control and manage funds for particular purposes, or to demonstrate 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

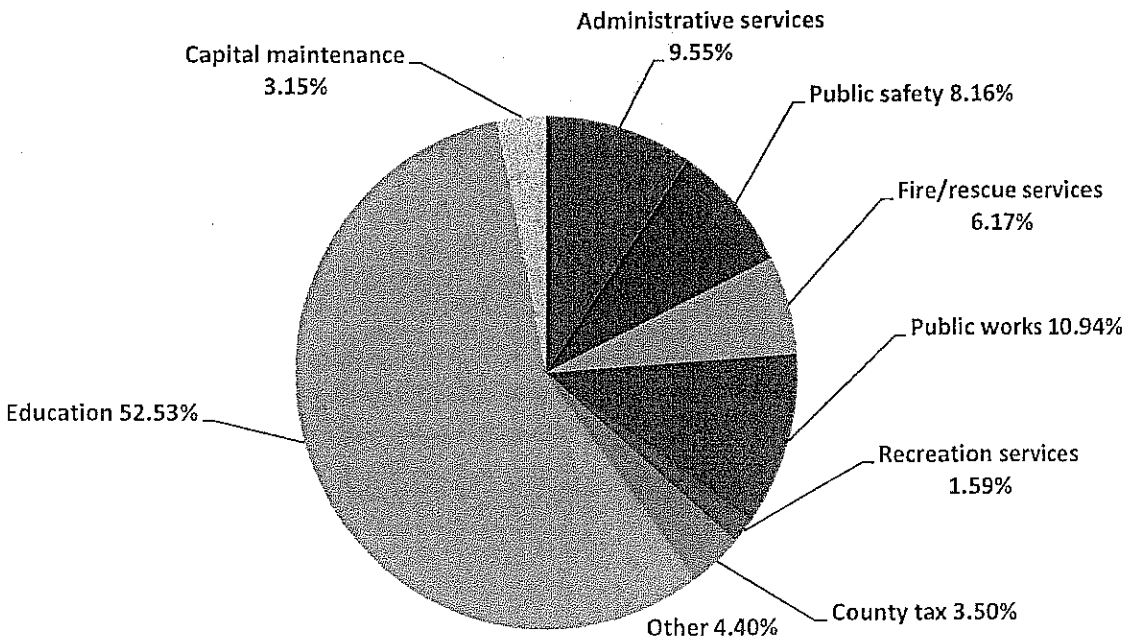
The Town is providing condensed financial information for the year 2015 and comparative information for 2014.

	2015		2014 (Restated)	
	Governmental Activities	Component Unit (WEDC)	Governmental Activities	Component Unit (WEDC)
Assets:				
Current and other assets	$ 27,682,908	85,314	29,063,509	85,503
Capital assets (net)	25,985,254	402,073	26,019,158	418,250
Total assets	53,668,162	487,387	55,082,667	503,753
Deferred outflows of resources:				
Deferred charges on refunding	1,544,408	-	1,707,694	-
Related to pensions	216,704	-	140,823	-
Total deferred outflows of resources	1,761,112	-	1,848,517	-
Liabilities:				
Other liabilities	1,768,027	50,273	1,356,609	43,908
Long-term debt outstanding	21,973,411	355,500	25,159,449	355,500
Total liabilities	23,741,438	405,773	26,516,058	399,408
Deferred Inflows of resources:				
Related to pensions	578,586	-	-	-
Total deferred inflows of resources	578,586	-	-	-
Net Position:				
Net investment in capital assets	23,622,280	16,803	23,235,799	62,750
Restricted	342,301	-	400,416	-
Unrestricted	7,144,669	64,811	6,778,911	41,595
Total net position	$ 31,109,250	81,614	30,415,126	104,345

Revenues by Source



Expenditures by Type



GOVERNMENTAL ACTIVITIES

The cost of all governmental activities for 2015 was $32,346,708. Most of this amount, $18,126,085, 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 $26,388,229 because some of the cost ($1,913,091) was borne by those who directly benefited from the programs.

The Town paid for the remaining "public benefit" portion of governmental activities with $4,462,006 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 $63,455,958 were available during the year to finance governmental activities, consisting of restated net position of $30,415,126 at July 1, 2014, program revenues of $2,190,597 and general revenues of $30,850,235.

Total governmental activities expenses were $32,346,708. Net position increased by $694,124 from a restated balance of $30,415,126 to $31,109,250, or 2.3%. The Town implemented a new standard, "Accounting and Financial Reporting for Pensions" this year, requiring a restatement of beginning net position. Please see page 50 in the notes to the financial statements for further explanation.

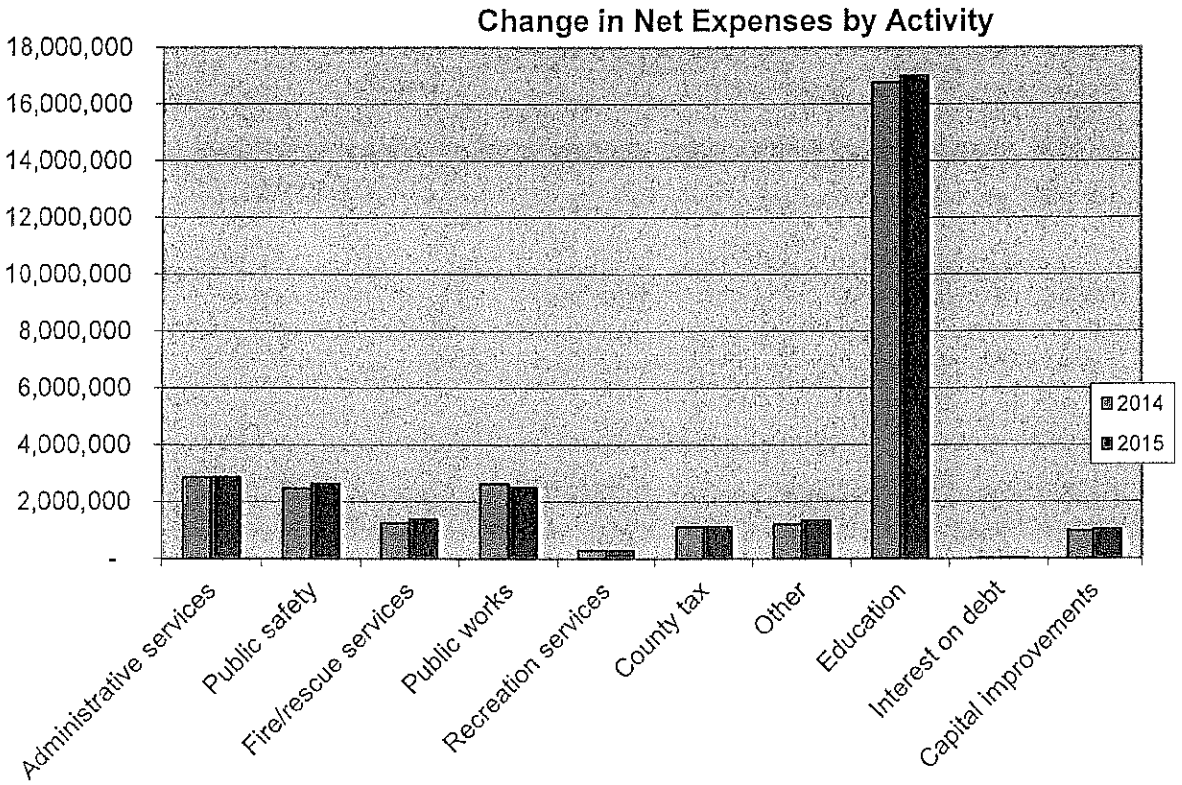
Total governmental activities expenses rose by $647,836, or 2.1%; net expenses for governmental activities increased by $609,936, or 2.1% from 2014 to 2015.

Statement of Activities

	Primary Government Governmental Activities	Component Unit (WEDC)	2015 Primary Government and Component Unit	2014 Primary Government and Component Unit
Revenues:				
Program Revenues:				
Charges for service	$ 1,913,091	-	1,913,091	1,795,323
Operating grants and contributions	256,335	150,000	406,335	376,633
Capital grants and contributions	21,171	-	21,171	66,870
General Revenues:				
Property taxes	26,388,229	-	26,388,229	25,679,867
Excise tax	3,037,966	-	3,037,966	2,863,000
Franchise fees	120,084	-	120,084	121,431
Homestead exemption	331,367	-	331,367	330,458
Other State aid	21,272	-	21,272	24,811
State revenue sharing	718,983	-	718,983	732,828
Unrestricted investment earnings	28,071	147	28,218	30,024
Miscellaneous revenues	204,263	13	204,276	162,338
Total Revenues	33,040,832	150,160	33,190,992	32,183,583
Expenses:				
Program Expenses:				
Administrative services	3,087,794	-	3,087,794	3,061,377
Public safety	2,639,330	-	2,639,330	2,459,199
Fire/rescue services	1,996,126	-	1,996,126	1,810,950
Public works	3,540,256	-	3,540,256	3,336,457
Recreation services	513,786	-	513,786	503,614
County tax	1,132,911	-	1,132,911	1,103,620
Other	1,400,879	172,891	1,573,770	1,673,566
Education	16,993,174	-	16,993,174	16,756,826
Interest on debt service	22,252	-	22,252	23,199
Capital maintenance expenses	1,020,200	-	1,020,200	1,041,883
Total Expenses	32,346,708	172,891	32,519,599	31,770,691
Net position – beginning restated	30,415,126	104,345	30,519,471	31,303,481
Change in net position	694,124	(22,731)	671,393	412,892
Net position – ending	**$ 31,109,250**	**81,614**	**31,190,864**	**31,716,373**

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 2015.

	2015 Expense	2015 Program Revenue	2015 Net Expense	2014 Net Expense
Governmental activities:				
Administrative services	$ 3,087,794	226,047	2,861,747	2,855,760
Public safety	2,639,330	4,680	2,634,650	2,453,898
Fire/rescue services	1,996,126	618,209	1,377,917	1,254,427
Public works	3,540,256	1,052,867	2,487,389	2,621,645
Recreation services	513,786	227,975	285,811	289,908
County tax	1,132,911	-	1,132,911	1,103,620
Other	1,400,879	60,819	1,340,060	1,211,879
Education	16,993,174	-	16,993,174	16,756,826
Interest on debt service	22,252	-	22,252	23,199
Capital maintenance expenses	1,020,200	-	1,020,200	975,013
Total governmental activities	**$ 32,346,708**	**2,190,597**	**30,156,111**	**29,546,175**



The 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.

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; the Town realized $66,500 in reduced interest costs. Please see the "Advance Refunding" section of the notes to the financial statements on page 40 for more detailed information.

Debt decreased by $2,492,125 in fiscal year 2015; changes are illustrated below.

Statement of Governmental Activities Debt

Debt payable at June 30, 2014	$ 22,489,864
New capital leases	232,051
Capital lease reductions	(502,436)
Premium reduction on refunded bonds	(180,506)
Payment of general obligation debt	(2,041,234)
Debt payable at June 30, 2015	**$19,997,739**

THE TOWN'S FUNDS

The following is an analysis of account balances in the Town's general fund for 2015. Comparative information is presented for fiscal years 2014 and 2013.

		2015	2014	2013
Revenues by source:				
Taxes	$	28,962,956	28,135,599	27,430,467
Licenses and permits		322,991	302,619	295,202
Intergovernmental		1,327,957	1,378,601	1,578,314
Charges for service		487,278	491,885	542,387
Interest earned		138,187	134,985	145,734
Other		891,440	765,241	731,343
	$	32,130,809	31,208,930	30,723,447

		2015	2014	2013
Expenditures by function:				
Administrative services	$	3,082,099	2,839,069	2,824,344
Public safety		2,452,906	2,243,350	2,256,520
Fire/rescue services		1,818,824	1,580,340	1,393,251
Public works		2,907,957	3,069,171	2,842,866
Recreation services		243,818	236,413	234,430
County tax		1,132,911	1,103,620	1,045,687
Other		1,401,299	1,241,448	1,379,155
Education		16,993,174	16,756,826	16,099,615
Debt service		205,125	210,375	216,375
Capital outlay		2,287,163	2,415,527	2,610,360
	$	32,525,276	31,696,139	30,902,603

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, 2015, net capital assets of governmental activities totaled $25,985,254 a decrease of $33,904 from the year ending June 30, 2014. A detailed breakdown of the activity by asset type is shown below.

		6/30/14	Increases	Decreases	6/30/15
Governmental assets					
Land, buildings and improvements	$	7,500,941	47,798	-	7,548,739
Infrastructure		19,062,604	377,682	-	19,440,286
Vehicles		4,401,783	276,022	20,793	4,657,012
Equipment		4,403,390	88,050	279,033	4,212,407
Total capital assets		35,368,718	789,552	299,826	35,858,444
Accumulated depreciation		(9,349,560)	(805,091)	281,461	(9,873,190)
Governmental assets, net	$	26,019,158	(15,539)	18,365	25,985,254

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 $868,013 on road improvements for the fiscal year ended June 30, 2015. The most recent pavement condition rating survey, conducted in the fall of 2013, showed the average rating for Town roads to be 4.15 on a scale of 0 to 5. This is virtually the same as the previous assessment in 2010 (4.14), 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 2023-2024, the estimated cost for town roads is $10,279,094, or about $1,028,000 per year. Including those portions of state highways for which the Town is responsible for maintenance would add $6,877,374, or about $688,000 per year. 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.

Continued 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, and $750,000 for 2014 and 2015. 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 2014-2015 general fund budget increased approximately $206,000, or 1.44% from the previous year.

There were no supplemental appropriations during the fiscal year.

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.

Trends

The largest source of non-property tax revenues is excise taxes, comprising nearly one-half (49.2%) of non-property tax revenue. For the last four years, the Town has enjoyed steady growth in excise tax collections, due to increases in car and truck sales as people replace aging vehicles. Excise tax collections for 2015 rose 6.1% over 2014. For fiscal 2016, revenues are estimated conservatively at $2.875 million, approximately $163,000 less than collections this year.

State revenue sharing, another significant source of revenues, exceeded the budget by 7% in 2015. Due to the high degree of uncertainty about the future of revenue sharing, the Town has begun the process of phasing out its reliance on this revenue source. Town officials are very concerned that revenue sharing may be eventually eliminated, shifting costs to taxpayers through increased taxes or reductions in services. Future budgets will need to address the Town's exposure to such a sizable revenue loss; for fiscal 2016, the Town continues the process of reducing its reliance on revenue sharing. Any funds received in excess of the budget will be available to reduce the tax levy, or meet some of the Town's capital needs.

Budget Overview

The Council adopted a different approach with the budget for 2015-2016. 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.

The Town budget for fiscal 2016 is $17,247,836, an increase of $2,695,100 or 18.5% over 2015. The significant increase includes funding of $1,668,000 to replace the outdated South Windham fire station. This project will be financed through the issuance of tax-exempt bonds, as approved by voters at a special town meeting held in June 2015. The budget also includes an increase of $330,000 in funding for road improvements. The most recent pavement condition rating survey suggests that the cost to maintain town roads at the current level amounts to $1,028,000 per year. When adding the portions of state highways for which the Town is responsible, that adds another $688,000 per year. $1,080,000 is allocated for road improvements in the 2016 budget.

The following are some highlights from budget deliberations:

- ✓ Annual road improvements budget increased by $330,000, or 44%. The increase includes an additional $100,000 for road improvements, plus $230,000 for engineering costs for projects along Route 302. Some of the costs will be reimbursed by roadway impact fees.
- ✓ $1,668,000 is included to purchase and renovate a building in South Windham to replace the old fire station. This will be funded through a bond issue which was approved by voters in June.
- ✓ Increased financial administrative assistants' hours in the tax collection office from 37.5 to 40 hours per week.
- ✓ Increased part-time staffing at the Library, which allows for the resumption of Saturday hours.
- ✓ Funding to provide staffing at the skate park. This had been eliminated in the 2013-2014 budget.
- ✓ Added a third code enforcement officer.
- ✓ Estimated municipal revenue sharing is reduced to $325,000 this year; the plan is to completely eliminate it as a source of funding in FY '17.
- ✓ Fund balance of $480,000 is included as a revenue source, earmarked as follows:
  $200,000 to offset contingency, $150,000 for Angler's Road realignment, $80,000 for Route 302 improvements, and $50,000 for the South Windham Fire Station replacement. All expenditures are in consonance with the Town's fund balance policy regarding the use of funds in excess of a target balance.

Budget Variances

See footnote B on page 33 of the footnotes for explanations of variances.

Revenues/Fund Balance

Unassigned fund balance has grown each year since FY'09. At June 30, 2015, it stands at nearly $6.5 million. This is an increase of $493,401 over last year, or roughly 8%. Bond rating agencies consider a growing 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 contributes to maintaining an adequate 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, 2015, unrestricted fund balance as a percentage of budget stands at 21.1%, 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. Roads and facilities funding were increased substantially this year. Based on a recent space needs analysis and pavement condition rating survey, capital investment is likely to increase in the near future. The Town uses capital lease purchase agreements as a means to replace major equipment with a relatively small impact on cash flows.

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 2016 budget is 21.1%. 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 in future years.

Performance measurement and management continue to play an increasing role. We have taken steps to refine performance measures in the FY 2016 budget while incorporating discussions of mission, success, and measurement.

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.

Summary

Fiscal year 2015-2016 will reflect a tax rate of $15.15 per thousand dollars of assessed value. For every tax dollar raised, 31 cents goes to the Town to support municipal services, 64 cents to the school district for public education, and 5 cents to county government. The overall rate increased 3.3% over 2015.

The Town continues to reduce its debt obligations, making payments of $2.7 million in 2015. 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 $1,076 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.

What this boils down to is that Windham has significant capacity to take on additional debt. Windham voters approved a $1.7 million bond in June to purchase and renovate a building to serve as the South Windham fire station. In November, voters will be asked to approve 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, 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, 2015

		Primary Government Governmental Activities	Component Unit WEDC
ASSETS			
Cash and cash equivalents	$	1,792,243	85,314
Investments		7,305,897	-
Receivables:			
Accounts, net of allowance of $44,455		325,741	-
Taxes receivable - current year		833,002	-
Taxes receivable - prior years		282,883	-
Tax liens		804,451	-
Notes receivable		385,270	-
Inventory		18,421	-
Receivable - RSU #14 debt service payments		15,935,000	-
Capital assets, not being depreciated		19,909,075	402,073
Capital assets, being depreciated		6,076,179	-
Total assets		53,668,162	487,387
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding		1,544,408	-
Deferred outflows of resources related to pensions		216,704	-
Total deferred outflows of resources		1,761,112	-
LIABILITIES			
Accounts payable and other current liabilities		1,301,953	20,503
Accrued wages		283,184	-
Accrued interest		128,069	29,770
Taxes paid in advance		54,821	-
Noncurrent liabilities:			
Due within one year		2,516,118	-
Due in more than one year		19,457,293	355,500
Total liabilities		23,741,438	405,773
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions		578,586	-
Total deferred inflows of resources		578,586	-
NET POSITION			
Net investment in capital assets		23,622,280	16,803
Restricted:			
Special revenue programs and grants		297,765	-
Nonexpendable trust principal		44,536	-
Unrestricted		7,144,669	64,811
Total net position	$	**31,109,250**	**81,614**

See accompanying notes to basic financial statements.

TOWN OF WINDHAM, MAINE
Statement of Activities
For the year ended June 30, 2015

Functions/programs	Expenses	Program Revenues: Charges for services	Program Revenues: Operating grants and contributions	Program Revenues: Capital grants and contributions	Net (expense) revenue and changes in net position: Primary Government: Governmental activities	Net (expense) revenue and changes in net position: Component Unit: WEDC
Primary government:						
Governmental activities:						
Administrative services	$ 3,087,794	226,047	-	-	(2,861,747)	-
Public safety	2,639,330	4,680	-	-	(2,634,650)	-
Fire/rescue services	1,996,126	618,209	-	-	(1,377,917)	-
Public works	3,540,256	804,547	248,320	-	(2,487,389)	-
Recreation services	513,786	206,804	-	21,171	(285,811)	-
Education	16,993,174	-	-	-	(16,993,174)	-
County tax	1,132,911	-	-	-	(1,132,911)	-
Other	1,400,879	52,804	8,015	-	(1,340,060)	-
Interest on debt service	22,252	-	-	-	(22,252)	-
Capital maintenance expenses	1,020,200	-	-	-	(1,020,200)	-
Total governmental activities	32,346,708	1,913,091	256,335	21,171	(30,156,111)	-
Total primary government	**$ 32,346,708**	**1,913,091**	**256,335**	**21,171**	**(30,156,111)**	**-**
Component unit:						
WEDC	**$ 172,891**	**-**	**150,000**	**-**	**-**	**(22,891)**

General revenues:		
Property taxes, levied for general purposes	$ 26,388,229	-
Excise taxes	3,037,966	-
Supplemental taxes and lien fees	20,823	-
Motor vehicle registration fees	51,169	-
Franchise fees	120,084	-
Grants and contributions not restricted to specific programs:		
Homestead exemption	331,367	-
Other State aid	21,272	-
State Revenue Sharing	718,983	-
Unrestricted investment earnings	28,071	147
Miscellaneous	150,636	13
Loss on disposal	(18,365)	-
Total general revenues and loss on disposal	30,850,235	160
Change in net position	694,124	(22,731)
Net position - beginning, restated	30,415,126	104,345
Net position - ending	**$ 31,109,250**	**81,614**

See accompanying notes to basic financial statements.

TOWN OF WINDHAM, MAINE
Balance Sheet
Governmental Funds
June 30, 2015

		General	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$	1,792,243	-	1,792,243
Investments		7,041,865	264,032	7,305,897
Receivables:				
Accounts, net of allowance of $44,455		294,905	30,302	325,207
Taxes receivable - current year		833,002	-	833,002
Taxes receivable - prior years		282,883	-	282,883
Tax liens		804,451	-	804,451
Notes receivable		385,270	-	385,270
Interfund loans receivable		-	308,786	308,786
Inventory		18,421	-	18,421
Receivable - RSU #14 debt service payments		15,935,000	-	15,935,000
Total assets	$	**27,388,040**	**603,120**	**27,991,160**
LIABILITIES				
Accounts payable		936,333	15,894	952,227
Accrued wages		283,184	-	283,184
Interfund loans payable		280,503	27,749	308,252
Taxes paid in advance		54,821	-	54,821
Unearned income - impact fees		108,860	-	108,860
Inspection deposits and miscellaneous liabilities		240,866	-	240,866
Total liabilities		1,904,567	43,643	1,948,210
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes		1,558,000	-	1,558,000
Unavailable revenue - RSU #14 debt service payments		15,935,000	-	15,935,000
Total deferred inflows of resources		17,493,000	-	17,493,000
FUND BALANCES				
Nonspendable		403,691	44,536	448,227
Restricted		-	297,765	297,765
Committed		145,441	251,917	397,358
Assigned		948,843	-	948,843
Unassigned		6,492,498	(34,741)	6,457,757
Total fund balances		7,990,473	559,477	8,549,950
Total liabilities, deferred inflows of resources, and fund balances	$	**27,388,040**	**603,120**	

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.		1,544,408
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		25,985,254
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:		
Unavailable revenue - property taxes		1,558,000
Unavailable revenue - RSU #14 debt service payments		15,935,000
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		(723,904)
Accrued interest		(128,069)
Other postemployment benefits liability		(624,399)
Net pension liability, including related deferred outflows and inflows of resources		(989,251)
Capital leases		(1,037,974)
Premium on refunding bonds		(1,699,765)
Bonds payable		(17,260,000)
Net position of governmental activities	$	31,109,250

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, 2015

		General	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	$	28,962,956	278,946	29,241,902
Licenses and permits		322,991	-	322,991
Intergovernmental		1,327,957	21,171	1,349,128
Charges for services		487,278	528,753	1,016,031
Interest earned		138,187	368	138,555
Other		891,440	4,150	895,590
Total revenues		32,130,809	833,388	32,964,197
Expenditures:				
Current:				
Administrative services		3,082,099	9,473	3,091,572
Public safety		2,452,906	43,496	2,496,402
Fire/rescue services		1,818,824	-	1,818,824
Public works		2,907,957	352,818	3,260,775
Recreation services		243,818	251,598	495,416
Education		16,993,174	-	16,993,174
County tax		1,132,911	-	1,132,911
Other		1,401,299	-	1,401,299
Debt service		205,125	-	205,125
Capital outlay		2,287,163	25,025	2,312,188
Total expenditures		32,525,276	682,410	33,207,686
Excess (deficiency) of revenues over (under) expenditures		(394,467)	150,978	(243,489)
Other financing sources (uses):				
Capital lease proceeds		232,051	-	232,051
Transfers - in		285,635	5,048	290,683
Transfers - out		-	(290,683)	(290,683)
Total other financing sources (uses)		517,686	(285,635)	232,051
Net change in fund balances		123,219	(134,657)	(11,438)
Fund balances, beginning of year		7,867,254	694,134	8,561,388
Fund balances, end of year	$	**7,990,473**	**559,477**	**8,549,950**

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, 2015

Net change in fund balances - total governmental funds (from Statement 4)	$ (11,438)
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 depreciation expense ($805,091) and net book value of disposed assets ($18,365) exceeded capital outlay ($789,552).	(33,904)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	95,000
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 ($15,653) and accrued compensated absences ($80,385) and the increase in other postemployment benefits liability ($96,828).	(790)
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 ($502,436) exceeded proceeds ($232,051).	270,385
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 of repayments.	2,041,234
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 decrease in the net pension liability with the related changes in deferred inflows and outflows of resources.	207,651
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 $15,935,000 with principal amounts paid off during the year totaling $1,891,234.	(1,891,234)
Change in net position of governmental activities (see Statement 2)	**$ 694,124**

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, 2015

		Budgeted amounts			Variance with final budget positive
		Original	Final	Actual	(negative)
Revenues:					
Taxes	$	28,634,850	28,634,850	28,962,956	328,106
Licenses and permits		268,900	268,900	322,991	54,091
Intergovernmental		1,319,002	1,319,002	1,327,957	8,955
Charges for services		554,000	554,000	487,278	(66,722)
Interest earned		110,000	110,000	138,187	28,187
Other		789,752	789,752	891,440	101,688
Total revenues		31,676,504	31,676,504	32,130,809	454,305
Expenditures:					
Current:					
Administrative services		3,062,707	3,062,707	3,082,099	(19,392)
Public safety		2,399,690	2,478,840	2,452,906	25,934
Fire/rescue services		1,816,369	1,872,067	1,818,824	53,243
Public works		2,965,302	2,965,302	2,907,957	57,345
Recreation services		262,566	262,566	243,818	18,748
Education		16,993,174	16,993,174	16,993,174	-
County tax		1,132,911	1,132,911	1,132,911	-
Other		1,537,421	1,628,054	1,401,299	226,755
Debt service		205,125	205,125	205,125	-
Capital outlay		1,785,000	2,313,627	2,287,163	26,464
Total expenditures		32,160,265	32,914,373	32,525,276	389,097
Excess (deficiency) of revenues over (under) expenditures		(483,761)	(1,237,869)	(394,467)	843,402
Other financing sources:					
Capital lease proceeds		-	-	232,051	232,051
Use of assigned fund balance		200,000	954,108	-	(954,108)
Transfers from other funds		283,761	283,761	285,635	1,874
Total other financing sources		483,761	1,237,869	517,686	(720,183)
Net change in fund balance		-	-	123,219	123,219
Fund balance, beginning of year				7,867,254	
Fund balance, end of year	$			**7,990,473**	

See accompanying notes to basic financial statements.

Statement 7

TOWN OF WINDHAM, MAINE
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2015

		Private-purpose Trust Fund (Scholarships)
ASSETS		
Investments	$	66,790
Total assets		**66,790**
LIABILITIES		
Due to Town		534
Total liabilities		**534**
NET POSITION		
Restricted	$	**66,256**

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, 2015

		Private-purpose Trust Fund (Scholarships)
Additions:		
Investment income	$	2
Donation		466
Total additions		468
Deductions:		
Scholarships awarded		1,000
Total deductions		1,000
Change in net position		(532)
Net position, beginning of year		66,788
Net position, end of year	**$**	**66,256**

See accompanying 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.

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.

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.

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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

K. Deferred Inflows and Outflows of Resources – Government-wide

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. Certain deferred outflows 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 also include differences between expected and actual experience, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. Additionally the Town reports a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position 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 deferred inflows relate to the net pension liability, which include changes in proportion and differences between the Town's 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 also include the net difference between projected and actual earnings on pension plan investments, which is deferred and amortized over a five-year period.

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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

- *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.
- *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

B. Excess of Expenditures over Appropriations

For the year ended June 30, 2015, the following expenditures exceeded appropriations:

Administrative services	$ 19,392

Employee benefits were higher than anticipated; savings in other account lines were not large enough to offset the additional expenditures.

C. Revised Budget

The revised budget presented for the General Fund in the Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Statement 6), includes various adjustments as follows:

	Revenues	Expenditures	Other financing sources (uses)
2015 budget as originally adopted	$ 31,676,504	(32,160,265)	483,761
Assigned carryforward balance	-	(754,108)	754,108
Totals	**$ 31,676,504**	**(32,914,373)**	**1,237,869**

Other financing sources adopted as part of the original budget are as follows:

Budgeted use of surplus	$ 200,000
Transfer from Development District North TIF	10,391
Transfer from Pipeline Development District TIF	62,642
Transfer from Roosevelt Promenade TIF	204,728
Transfer from Recreation	3,200
Transfer from Cemetery	2,800
Total other financing sources	**$ 483,761**

D. Deficit Fund Balances

At June 30, 2015, the following funds had deficit balances:

JAG Grant	$ 11,039
South Windham Fire Station	9,025

These deficits will be funded with future revenues or transfers.

DEPOSITS AND INVESTMENTS

A. Deposits

Custodial Credit Risk-Town Deposits: Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town minimizes custodial credit risk by obtaining collateral for all uninsured amounts on deposit. Time deposits are insured up to $250,000 by the F.D.I.C.

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, 2015, the Town reported deposits of $1,792,243 with a bank balance of $1,675,044. $1,205 of the Town's bank balances were exposed to custodial credit risk; the remaining $1,673,839 was not exposed to custodial credit risk as it was 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 $85,314 which were fully covered by F.D.I.C.

Deposits have been reported as follows:

Reported in governmental funds	$ 1,792,243
Reported in component unit (WEDC)	85,314
Total deposits	**$ 1,877,557**

B. **Investments**

At June 30, 2015, the Town had the following investments:

	Fair Value
Certificates of deposit	$ 3,488,072
Sweep accounts	3,611,615
Money market	271,184
Savings	1,816
Total investments	**$ 7,372,687**

Investments have been reported as follows:

Reported in governmental funds	$ 7,305,897
Reported in fiduciary funds	66,790
Total investments	**$ 7,372,687**

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.

DEPOSITS AND INVESTMENTS, CONTINUED

Of the Town's $7,372,687 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 12, 2014 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, 2014 and April 1, 2015. 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 $56,706 for the year ended June 30, 2015.

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 2015 and 2014 levies:

	2015	2014
Assessed value	$ 1,768,153,500	1,748,070,900
Tax rate (per $1,000)	14.67	14.45
Commitment	25,938,812	25,259,625
Supplemental taxes assessed	1,015	17,925
	25,939,827	25,277,550
Less:		
Abatements	16,816	39,245
Collections	25,090,009	24,366,033
Receivable at June 30	**$ 833,002**	**872,272**
Due date(s)	½ October 1, 2014 ½ April 1, 2015	½ October 1, 2013 ½ April 1, 2014
Interest rate on delinquent taxes	7.00%	7.00%
Collection rate	96.79%	96.54%

INTERFUND BALANCES

Individual interfund receivable and payable balances at June 30, 2015 were as follows:

	Interfund receivables	Interfund payables
General Fund	$ -	280,503
Nonmajor Special Revenue Funds		
Little Falls Sewer Operations	-	8,385
Recreation Program	43,090	-
Recreation Trail Program	442	-
Development District North T.I.F.	9,215	-
Pipeline Development T.I.F.	55,549	-
Roosevelt Promenade T.I.F.	181,544	-
JAG Grant	-	11,039
Marblehead Manor T.I.F.	18,946	-
South Windham Fire Station	-	8,325
Total nonmajor special revenue funds	308,786	27,749
Fiduciary Fund	-	534
Totals	$ 308,786	308,786

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, 2015 were as follows:

	Transfers in	Transfers out
General Fund	$ 285,635	-
Nonmajor Special Revenue Funds:		
Recreation Program	-	8,248
Recreation Trail Program	5,048	-
Efficiency Maine	-	1,411
Development District North T.I.F.	-	10,391
Pipeline Development T.I.F.	-	62,642
Roosevelt Promenade T.I.F.	-	204,728
Brownfields grant	-	213
Annie Akers Bremon Fund	-	250
Total nonmajor special revenue funds	5,048	287,883

INTERFUND TRANSFERS, CONTINUED

Nonmajor permanent funds:		
Perpetual Care Trust Funds	$ -	2,800
Total nonmajor permanent funds	-	2,800
Totals	**$ 290,683**	**290,683**

Some transfers were budgeted transfers to fund certain activities.

CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2015 was as follows:

	Balance July 1, 2014	Increases	Decreases	Balance June 30, 2015
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 1,997,612	-	-	1,997,612
Infrastructure	17,533,781	377,682	-	17,911,463
Total capital assets, not being depreciated	19,531,393	377,682	-	19,909,075
Capital assets, being depreciated:				
Land improvements	263,836	37,903	-	301,739
Buildings	5,239,493	9,895	-	5,249,388
Equipment	4,403,390	88,050	(279,033)	4,212,407
Vehicles	4,401,783	276,022	(20,793)	4,657,013
Infrastructure	1,528,823	-	-	1,528,823
Total capital assets, being depreciated	15,837,325	411,870	(299,826)	15,949,370
Less accumulated depreciation for:				
Land improvements	(59,518)	(11,565)	-	(71,084)
Buildings	(2,806,993)	(138,207)	-	(2,945,200)
Equipment	(3,134,479)	(225,767)	260,668	(3,099,578)
Vehicles	(2,450,060)	(392,767)	20,793	(2,822,034)
Infrastructure	(898,510)	(36,785)	-	(935,295)
Total accumulated depreciation	(9,349,560)	(805,091)	281,461	(9,873,191)
Total capital assets being depreciated, net	6,487,765	(393,221)	18,365	6,076,179
Governmental capital assets, net	$ 26,019,158	(15,539)	18,365	25,985,254

CAPITAL ASSETS, CONTINUED

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
Administrative services	$ 86,896
Public safety	202,228
Fire/rescue services	215,132
Public works	273,931
Recreation services	23,182
Other (Town Clerk and Library)	3,722
Total depreciation expense – governmental activities	**$ 805,091**

Discretely Presented Component Unit:

Activity for the Windham Economic Development Corporation (WEDC):

	Balance July 1, 2014	Increases	Decreases	Balance June 30, 2015
Capital assets, not being depreciated:				
Land	$ 418,250	7,122	23,299	402,073
Total capital assets not being depreciated	**$ 418,250**	**7,122**	**23,299**	**402,073**

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2015 was as follows:

	Beginning balance	Additions	Reductions	Ending balance	Due within one year
Governmental activities:					
General obligation bonds	$ 19,301,234	-	2,041,234	17,260,000	1,785,000
Premium on refunding bonds	1,880,271	-	180,506	1,699,765	180,506
Capital leases	1,308,359	232,051	502,436	1,037,974	500,612
Accrued compensated absences	804,289	-	80,385	723,904	50,000
Net pension liability	1,337,725	-	710,356	627,369	-
Other postemployment benefits	527,571	105,445	8,617	624,399	-
Totals	$ 25,159,449	337,496	3,523,534	21,973,411	2,516,118

LONG-TERM DEBT

General obligation bonds, notes, and capital leases payable at June 30, 2015 are comprised of the following:

Primary government:

	Original amount	Interest rate	Final maturity date	Balance end of year
General Obligation Bonds				
2011 General Obligation Refunding Bonds	$ 19,045,000	2.50-5.00%	2025	17,260,000
Total general obligation bonds				17,260,000 (1)
Capital Leases				
Greenwood emergency vehicles		3.23%	2016	84,346
Radio system		1.81%	2016	61,283
Ten-wheel dump truck		2.57%	2017	72,314
Self-contained breathing apparatus		1.69%	2017	194,083
Elgin street sweeper		2.01%	2017	113,784
Three dump trucks		2.48%	2018	280,113
Dump truck, plow gear, and cardiac monitors		2.25%	2018	232,051
Total capital leases				1,037,974
Total primary government general obligation bonds and capital leases				**$ 18,297,974**

(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 $15,935,000, 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, 2015 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.

LONG-TERM DEBT, CONTINUED

The annual requirements to amortize all debt outstanding as of June 30, 2015 on primary government general obligation bonds with interest ranging from 2.00% to 5.00% are as follows:

	Principal	Interest	Total
2016	$ 1,785,000	675,825	2,460,825
2017	1,785,000	626,738	2,411,738
2018	1,785,000	568,725	2,353,725
2019	1,785,000	497,325	2,282,325
2020	1,775,000	430,563	2,205,563
2021-2025	8,345,000	964,250	9,309,250
Totals	**$ 17,260,000**	**3,763,426**	**21,023,426**

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, 2015:

Fiscal year ending	Total capital leases
2016	$ 524,045
2017	374,582
2018	178,901
Total minimum lease payments	1,077,528
Less amount representing interest	39,554
Present value of future minimum lease payments	**$ 1,037,974**

Advance Refunding

During the year ended June 30, 2012, the Town issued $19,045,000 in general obligation bonds with an interest rate ranging from 2.5% to 5%. The proceeds were used to partially advance refund $19,380,000 of outstanding 2003 Series A, Series B and Series C general obligation bonds which had interest rates ranging from 2.0% to 5%. The net proceeds of $21,192,713 (including a $2,346,582 premium and after payment of $198,869 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, the 2003 Series A, Series B, and Series C general obligation bonds are considered partially defeased and the liability for those bonds has been removed from the statement of net position.

The reacquisition price exceeded the net carrying amount of the old debt by $2,122,712. This amount is being amortized over the remaining life of the refunded debt. The Town advance refunded the 2003 Series A, Series B, and Series C general obligation bonds to reduce its total debt service payments over 12 years by $955,581 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of $859,622.

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, 2015, the Town has not exceeded these percentages.

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:

Units	Net debt outstanding	Percentage applicable to the Town	Town's proportionate share of debt
Town of Windham	$ 18,297,974	100.00%	18,297,974
Cumberland County	37,125,000	4.54%	1,686,386
Portland Water District - Water	45,698,839	6.89%	3,148,003
Portland Water District - Wastewater	27,383,321	5.79%	1,586,860

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, 2015 includes total assets of $63,710,335, total liabilities of $19,069,573 and unrestricted net position of $13,562,006. The liabilities include an accrual for landfill closure and postclosure care amounting to $16,451,511. 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, 2015.

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, 2015:

Capital assets	$ 35,858,445
Accumulated depreciation	(9,873,191)
Bonds payable	(17,260,000)
Less RSU No. 14 portion of bonds payable	15,935,000
Capital leases	(1,037,974)
Net investment in capital assets	**$ 23,622,280**

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.mainepers.org.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

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.

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 8.0% and 8.5% of their annual pay, respectively. The Town's contractually required contribution rate for the year ended June 30, 2015, was 7.2% and 11.0% 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 $157,620 for the year ended June 30, 2015.

Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

At June 30, 2015, the Town reported a liability of $627,369 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, 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, 2014, the Town's proportion was 0.4077%.

For the year ended June 30, 2015, the Town recognized pension gain of $50,032. At June 30, 2015, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 59,084	-
Net difference between projected and actual earnings on pension plan investments	-	533,045
Changes in proportion and differences between Town contributions and proportionate share of contributions	-	45,541
Town contributions subsequent to the measurement date	157,620	-
Total	$ 216,704	$ 578,586

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

$157,620 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, 2016. 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:	
2016	$ (128,747)
2017	(128,747)
2018	(128,747)
2019	(133,261)

Actuarial Assumptions - The total pension liability in the June 30, 2014 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	7.25% per annum, compounded annually
Cost of living benefit increases	3.12% 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, 2014 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, 2014 are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
US equities	20%	2.5%
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%	0.0%
Total	100%	

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

Discount Rate - The discount rate used to measure the total pension liability was 7.25%. 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 7.25%, 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 (6.25%) or 1 percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Town's proportionate share of the net pension liability	$ 1,957,206	$ 627,369	$ (484,210)

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, 2015.

TAX INCREMENT FINANCING DISTRICT

The Town has established the Windham Municipal Development District - North tax increment financing district (TIF). The District retains the tax increment on 80% on the new captured assessed value of the property in this TIF District to finance certain eligible projects for a period of five years. The Town accounts for the activity of the TIF in a special revenue fund. Revenues will be used specifically for conducting a multi-year environmental assessment to measure the impact of expanded development on Windham's natural resource base and to undertake the implementation of aspects of Windham's comprehensive plan. The maximum tax revenues collected over the five years were $650,000 and were captured as of June 30, 1999. The Town has reauthorized the District for another ten years, with a physical expansion of approximately one acre, and increased the maximum revenues to $2,000,000 over its ten year life. Funds were appropriated to the District on an annual basis by the Council and budgetary town meeting. The TIF expired on December 28, 2004 and as of June 30, 2005, all of the tax revenues were captured and during 2006, the remaining $481,595 held in the general fund was transferred into the TIF fund. $9,215 remains for use as of June 30, 2015.

TAX INCREMENT FINANCING DISTRICT, CONTINUED

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. For the year ended June 30, 2015, $50,000 of tax revenues were captured and reported as TIF district revenues.

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, 2015, $210,000 of tax revenues were captured and reported as TIF district revenues.

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. Tax increment revenues may only be used to pay operating and maintenance costs of the rehab project, including administrative costs, utilities, routine repairs, insurance, and to fund a replacement reserve account.

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.

FUND BALANCE

The General Fund unassigned fund balance total of $6,492,498 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 ($14,677) is also reported for the Perpetual Care Trust Fund, ($11,039) for the JAG Grant Fund, and ($9,025) for the South Windham Fire Station Fund as of June 30, 2015 as shown on Exhibit D-1 and Exhibit C-1, respectively.

As of June 30, 2015, other fund balance components consisted of the following:

	Nonspendable	Restricted	Committed	Assigned
General Fund:				
Inventory	$ 18,421	-	-	-
Note receivable	385,270	-	-	-
Equipment replacement	-	-	145,441	-
Subsequent year budget	-	-	-	200,000
Public safety	-	-	-	59,541
Library	-	-	-	71,831
Recreation	-	-	-	15,280
Public works	-	-	-	80,351
Human Services	-	-	-	89,904
Other	-	-	-	25,160
Capital outlay	-	-	-	406,776
Special Revenue Funds:				
Little Falls Sewer Operations	-	-	21,917	-
Recreation program	-	-	37,369	-
Recreation Trail Program	-	442	-	-
Development District North T.I.F.	-	9,215	-	-
Pipeline Development T.I.F.	-	55,549	-	-
Roosevelt Promenade T.I.F.	-	181,544	-	-
Marblehead Manor T.I.F.	-	9,473	-	-
Thomas Varney School Fund	2,662	41,542	-	-
Permanent Funds:				
Cemetery Acquisition Fund	-	-	186,633	-
Perpetual Care Trust Funds	41,074	-	-	-
Library Trust Fund	800	-	5,998	-
Totals	$ 448,227	297,765	397,358	948,843

COMMITMENTS

In May of 2013, the Town executed an agreement with a contractor for residential solid waste and curbside collection services. This agreement commenced July 1, 2013 and expires June 30, 2016. For services rendered, the Town agreed to provide compensation to the contractor in the amounts of $554,370, $573,772, and $593,853 for fiscal year 2014, 2015, and 2016, respectively.

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, 2015, 2014 and 2013 and the annual required contribution:

	2015	2014	2013
Normal cost	$ 54,091	54,091	49,976
Amortization of Unfunded	58,531	58,531	56,267
Adjustment to ARC	(30,509)	(24,952)	(19,530)
Interest	23,333	19,489	15,612
Annual required contribution	$ 105,445	107,159	102,325

Net OPEB Obligation - The Town's net OPEB obligation was calculated as follows:

	2015	2014	2013
OPEB liability, July 1	$ 527,571	431,463	337,704
Annual required contribution	105,445	107,159	102,325
Less: Actual contributions	(8,617)	(11,051)	(8,566)
OPEB liability, June 30	$ 624,399	527,571	431,463

OTHER POSTEMPLOYMENT BENEFITS, CONTINUED

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, 2015, 2014 and 2013 were as follows:

	2015	2014	2013
Annual required contribution	$ 105,445	107,159	102,325
Actual contribution	8,617	11,051	8,566
Percent contributed	8.17%	10.31%	8.37%
Actuarial accrued liability	1,052,606	1,052,606	1,011,865
Plan assets	-	-	-
Unfunded actuarial accrued liability	$ 1,052,606	1,052,606	1,011,865
Covered payroll	$ 5,116,647	4,864,904	4,726,024
Unfunded actuarial accrued liability as a percentage of covered payroll	20.6%	21.6%	21.4%

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.

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%

NEW PRONOUNCEMENTS AND RESTATEMENT OF NET POSITION

For the fiscal year ended June 30, 2015, the Town has elected to implement Statement No. 68 of the Governmental Accounting Standards Board – *Accounting and Financial Reporting for Pensions,* an amendment of GASB Statement No. 27. As a result of implementing GASB Statement No. 68, the Town has restated beginning net position in the government-wide statement of net position to account for the addition of the Town's proportionate share of the net pension liability of $1,337,725 and deferred outflows for the District's contributions subsequent to the measurement date of $140,823, which effectively decreased the District's net position as of July 1, 2014 by $1,196,902.

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.

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 $610,129 on road and street maintenance and $868,013 for improvements for the fiscal year ended June 30, 2015. Both types of activities may contribute to improvements in the overall condition of roads.

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.

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%

Schedule of Town's Proportionate Share of the Net Pension Liability
Maine Public Employees Retirement System Consolidated Plan

Last 10 Fiscal Years*

	2015**
Town's proportion of the net pension liability	0.4077%
Town's proportionate share of the net pension liability	$ 627,369
Town's covered-employee payroll	2,043,137
Town's proportion share of the net pension liability as a percentage of its covered-employee payroll	30.71%
Plan fiduciary net position as a percentage of of the total pension liability	94.10%

**Only one year of information was available.*
*** The amounts presented for each fiscal year were determined as of the prior fiscal year.*

Schedule of Town Contributions
Maine Public Employees Retirement System Consolidated Plan

Last 10 Fiscal Years*

	2015	2014
Contractually required contribution	$ 157,620	140,823
Contributions in relation to the contractually required contribution	(157,620)	(140,823)
Contribution deficiency (excess)	$ -	-
Town's covered-employee payroll	$ 2,043,137	1,896,934
Contributions as a percentage of covered-Employee payroll	7.71%	7.42%

**Only two years of information was available.*

Changes of Benefit Terms - None

Changes of Assumptions - None

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, 2015 and 2014

		2015	2014
ASSETS			
Cash and cash equivalents	$	1,792,243	3,266,780
Investments		7,041,865	5,109,945
Receivables:			
Accounts receivable, net of allowance of $44,455 and $23,401, respectively		294,905	254,527
Taxes receivable - current year		833,002	872,272
Taxes receivable - prior years		282,883	276,986
Tax liens - prior years		804,451	727,118
Notes receivable		385,270	423,520
Inventory		18,421	13,640
Receivable - RSU #14 debt service payments		15,935,000	17,826,234
Total assets	**$**	**27,388,040**	**28,771,022**
LIABILITIES			
Accounts payable		936,333	610,051
Accrued wages		283,184	235,109
Interfund loans payable		280,503	439,033
Taxes paid in advance		54,821	53,669
Unearned income - impact fees		108,860	26,526
Inspection deposits and miscellaneous liabilities		240,866	250,146
Total liabilities		1,904,567	1,614,534
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes		1,558,000	1,463,000
Unavailable revenue - RSU #14 debt service payments		15,935,000	17,826,234
Total deferred inflows of resources		17,493,000	19,289,234
FUND BALANCE			
Nonspendable		403,691	437,160
Committed		145,441	199,874
Assigned		948,843	1,231,123
Unassigned		6,492,498	5,999,097
Total fund balance		7,990,473	7,867,254
Total liabilities, deferred inflows of resources, and fund balance	**$**	**27,388,040**	**28,771,022**

Exhibit A-2

TOWN OF WINDHAM, MAINE
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the year ended June 30, 2015
(with comparative actual amounts for the year ended June 30, 2014)

		2015				
	2014 carryforward	Budget	Total available	Actual	Variance positive (negative)	2014 Actual
Revenues:						
Taxes:						
Property taxes	$ -	25,932,850	25,932,850	25,999,167	66,317	25,314,809
Change in deferred property tax revenue	-	-	-	(95,000)	(95,000)	(77,000)
Excise taxes	-	2,690,000	2,690,000	3,037,966	347,966	2,863,000
Supplemental taxes and lien fees	-	12,000	12,000	20,823	8,823	34,790
Total taxes	-	28,634,850	28,634,850	28,962,956	328,106	28,135,599
Licenses and permits:						
Plumbing fees	-	30,000	30,000	42,055	12,055	47,474
Town Clerk fees	-	45,000	45,000	46,649	1,649	42,450
Building permits	-	100,000	100,000	109,518	9,518	103,993
Planning fees	-	9,000	9,000	27,825	18,825	11,700
License and other fees	-	34,900	34,900	45,775	10,875	46,981
Motor vehicle registration fees	-	50,000	50,000	51,169	1,169	50,021
Total licenses and permits	-	268,900	268,900	322,991	54,091	302,619
Intergovernmental:						
State Revenue Sharing	-	669,014	669,014	718,983	49,969	732,828
State highway block grant	-	266,612	266,612	248,320	(18,292)	265,944
Homestead exemption	-	333,376	333,376	331,367	(2,009)	330,458
General assistance reimbursement	-	25,000	25,000	8,015	(16,985)	24,560
State Tree Growth	-	25,000	25,000	21,272	(3,728)	24,811
Total intergovernmental	-	1,319,002	1,319,002	1,327,957	8,955	1,378,601
Charges for services:						
Solid waste disposal fees	-	515,000	515,000	450,563	(64,437)	448,868
False alarm fees/police fines and fees	-	2,000	2,000	4,680	2,680	5,301
Park fees	-	37,000	37,000	32,035	(4,965)	37,716
Total charges for services	-	554,000	554,000	487,278	(66,722)	491,885

TOWN OF WINDHAM, MAINE
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual, Continued

	2014 carryforward	2015 Budget	2015 Total available	2015 Actual	2015 Variance positive (negative)	2014 Actual
Revenues, continued:						
Interest earned:						
Interest on delinquent taxes	$ -	100,000	100,000	110,116	10,116	105,058
Interest earned on investments	-	10,000	10,000	28,071	18,071	29,927
Total interest earned	-	110,000	110,000	138,187	28,187	134,985
Other revenues:						
Cable television franchise	-	120,000	120,000	120,084	84	121,431
Court fees	-	-	-	850	850	1,100
Rent	-	10,402	10,402	9,416	(986)	9,416
Rescue reimbursement	-	575,000	575,000	618,209	43,209	556,523
Miscellaneous	-	76,850	76,850	135,852	59,002	65,336
Library fines and fees	-	7,500	7,500	7,029	(471)	11,435
Total other revenues	-	789,752	789,752	891,440	101,688	765,241
Total revenues	-	31,676,504	31,676,504	32,130,809	454,305	31,208,930
Expenditures:						
Current:						
Administrative services:						
Town Council	-	100,409	100,409	113,763	(13,354)	92,543
Economic Development	-	150,000	150,000	150,000	-	136,387
Community participation	-	77,600	77,600	65,144	12,456	34,489
Community TV and E-Government	-	55,412	55,412	45,089	10,323	47,376
Municipal insurance	-	121,440	121,440	111,451	9,989	111,440
Employee benefits	-	1,751,742	1,751,742	1,786,900	(35,158)	1,671,482
Money management fees	-	375	375	242	133	246
Town management	-	432,329	432,329	446,632	(14,303)	404,705
Collect/account Town funds	-	215,543	215,543	212,591	2,952	197,906
Information services	-	157,857	157,857	150,287	7,570	142,495
Total administrative services	-	3,062,707	3,062,707	3,082,099	(19,392)	2,839,069

TOWN OF WINDHAM, MAINE
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual, Continued

	2014 carryforward	2015 Budget	2015 Total available	2015 Actual	2015 Variance positive (negative)	2014 Actual
Expenditures, continued						
Current, continued:						
Public safety:						
Police safety	$ 79,150	1,851,559	1,930,709	1,938,526	(7,817)	1,753,394
Animal control	-	60,892	60,892	44,264	16,628	44,499
Public safety dispatching	-	367,684	367,684	356,105	11,579	338,263
Police vehicle maintenance	-	119,555	119,555	114,011	5,544	107,194
Total public safety	79,150	2,399,690	2,478,840	2,452,906	25,934	2,243,350
Fire/rescue services:						
Fire safety	41,498	1,487,913	1,529,411	1,452,748	76,663	1,232,839
Civil emergency preparedness	-	1,480	1,480	419	1,061	413
Water main charges	-	92,976	92,976	95,252	(2,276)	92,718
Fire and rescue vehicle maintenance	-	163,200	163,200	166,405	(3,205)	175,408
Rescue bad debt expense	-	85,000	85,000	104,000	(19,000)	78,962
Total fire/rescue services	41,498	1,830,569	1,872,067	1,818,824	53,243	1,580,340
Public works:						
Public works administration	-	158,735	158,735	165,962	(7,227)	149,248
Road maintenance/patching	-	626,396	626,396	610,129	16,267	639,488
Traffic signals, road markings/drainage	-	113,250	113,250	91,463	21,787	129,031
Snow plowing	-	357,315	357,315	380,839	(23,524)	379,835
Highway vehicle maintenance	-	382,664	382,664	366,805	15,859	411,768
Solid waste disposal	-	793,856	793,856	762,126	31,730	853,866
Building maintenance	-	513,986	513,986	514,957	(971)	497,723
Grounds maintenance	-	19,100	19,100	15,676	3,424	8,212
Total public works	-	2,965,302	2,965,302	2,907,957	57,345	3,069,171

TOWN OF WINDHAM, MAINE
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual, Continued

	2014 carryforward	2015 Budget	2015 Total available	2015 Actual	2015 Variance positive (negative)	2014 Actual
Expenditures, continued						
Current, continued:						
Recreation services:						
Recreation	$ -	176,122	176,122	160,867	15,255	164,934
Skate park	-	5,600	5,600	2,308	3,292	1,357
Dundee Park	-	80,844	80,844	80,643	201	70,122
Total recreation services	-	262,566	262,566	243,818	18,748	236,413
Education	-	16,993,174	16,993,174	16,993,174	-	16,756,826
County tax	-	1,132,911	1,132,911	1,132,911	-	1,103,620
Other:						
Social services	-	149,634	149,634	109,433	40,201	133,608
Social services agency funding	-	21,400	21,400	21,400	-	28,750
Assessing	-	259,551	259,551	257,293	2,258	238,151
Geographic information systems	-	11,347	11,347	5,930	5,417	6,900
Contingency	-	100,000	100,000	46,072	53,928	6,660
Energy and weather emergency fund	-	100,000	100,000	-	100,000	-
Town Clerk/elections	-	157,720	157,720	156,216	1,504	144,742
Code Enforcement and zoning administration	-	184,059	184,059	195,451	(11,392)	169,512
Planning services	55,633	197,145	252,778	229,016	23,762	161,753
Library services	35,000	356,565	391,565	363,672	27,893	312,127
Abatements	-	-	-	16,816	(16,816)	39,245
Total other	90,633	1,537,421	1,628,054	1,401,299	226,755	1,241,448
Debt service:						
Principal	-	150,000	150,000	150,000	-	150,000
Interest	-	55,125	55,125	55,125	-	60,375
Total debt service	-	205,125	205,125	205,125	-	210,375

TOWN OF WINDHAM, MAINE
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual, Continued

		2015				
	2014 carryforward	Budget	Total available	Actual	Variance positive (negative)	2014 Actual
Expenditures, continued:						
Capital outlay:						
Town road resurfacing	$ 134,511	750,000	884,511	868,013	16,498	898,507
Equipment replacement	-	610,800	610,800	897,284	(286,484)	976,219
Buildings and facilities improvements	308,316	410,000	718,316	518,760	199,556	490,801
Land and facilities improvements	100,000	-	100,000	3,106	96,894	50,000
Total capital outlay	542,827	1,770,800	2,313,627	2,287,163	26,464	2,415,527
Total expenditures	754,108	32,160,265	32,914,373	32,525,276	389,097	31,696,139
Excess (deficiency) of revenues over (under) expenditures	(754,108)	(483,761)	(1,237,869)	(394,467)	843,402	(487,209)
Other financing sources (uses):						
Capital lease proceeds	-	-	-	232,051	232,051	457,712
Transfers from other funds	-	283,761	283,761	285,635	1,874	456,420
Transfers to other funds	-	-	-	-	-	(107,274)
Utilization of prior year surplus and carried forward balances	754,108	200,000	954,108	-	(954,108)	-
Total other financing sources (uses)	754,108	483,761	1,237,869	517,686	(720,183)	806,858
Net change in fund balance	-	-	-	123,219	123,219	319,649
Fund balance, beginning of year				7,867,254		7,547,605
Fund balance, end of year	$			**7,990,473**		**7,867,254**

ALL OTHER GOVERNMENTAL FUNDS

TOWN OF WINDHAM
Combining Balance Sheet
All Other Governmental Funds
June 30, 2015

		Special Revenue Funds	Permanent Funds	Total Other Governmental Funds
ASSETS				
Investments	$	44,204	219,828	264,032
Accounts receivable		30,302	-	30,302
Interfund loans receivable		308,786	-	308,786
Total assets	**$**	**383,292**	**219,828**	**603,120**
LIABILITIES				
Accounts payable		15,894	-	15,894
Interfund loans payable		27,749	-	27,749
Total liabilities		43,643	-	43,643
FUND BALANCES				
Nonspendable		2,662	41,874	44,536
Restricted		297,765	-	297,765
Committed		59,286	192,631	251,917
Unassigned		(20,064)	(14,677)	(34,741)
Total fund balances		339,649	219,828	559,477
Total liabilities and fund balances	**$**	**383,292**	**219,828**	**603,120**

TOWN OF WINDHAM, MAINE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Other Governmental Funds
For the year ended June 30, 2015

		Special Revenue Funds	Permanent Funds	Total Other Governmental Funds
Revenues:				
Property taxes revenue	$	278,946	-	278,946
Intergovernmental		21,171	-	21,171
Charges for services		528,753	-	528,753
Interest revenue		62	306	368
Other revenue		-	4,150	4,150
Total revenues		828,932	4,456	833,388
Expenditures:				
Current:				
Administrative services		9,473	-	9,473
Public safety		43,496	-	43,496
Public works		352,818	-	352,818
Recreation		251,598	-	251,598
Capital outlay		25,025	-	25,025
Total expenditures		682,410	-	682,410
Excess (deficiency) of revenues over (under) expenditures		146,522	4,456	150,978
Other financing sources (uses):				
Transfer from other funds		5,048	-	5,048
Transfer to other funds		(287,883)	(2,800)	(290,683)
Total other financing sources (uses)		(282,835)	(2,800)	(285,635)
Net change in fund balances		(136,313)	1,656	(134,657)
Fund balances, beginning of year		475,962	218,172	694,134
Fund balances, end of year	$	**339,649**	**219,828**	**559,477**

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, Efficiency Maine, Brownfields 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., and the Marblehead Manor T.I.F.

South Windham Fire Station
To account for costs associated with the purchase and acquisition of property to house the new South Windham Fire Station.

Thomas Varney School Fund
To account for funds restricted to assist students.

Annie Akers Bremon Scholarship Trust Fund
The Town was appointed as successor trustee in 2004 to administer the trust assets. The income is to be used to award scholarships to worthy students graduating from Windham High School.

Exhibit C-1

TOWN OF WINDHAM, MAINE
Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2015

		Little Falls Sewer Operations	Recreation Program	Recreation Trail Program	Efficiency Maine	Development District North T.I.F.	Pipeline Development T.I.F.	Roosevelt Promenade T.I.F.	Brownfields Grant	JAG Grant	Marblehead Manor T.I.F.	South Windham Fire Station	Thomas Varney School Fund	Annie Akers Bremon Fund	Total
ASSETS															
Investments	$	-	-	-	-	-	-	-	-	-	-	-	44,204	-	44,204
Accounts receivable		30,302	-	-	-	-	-	-	-	-	-	-	-	-	30,302
Interfund loans receivable		-	43,090	442	-	9,215	55,549	181,544	-	-	18,946	-	-	-	308,786
Total assets	$	30,302	43,090	442	-	9,215	55,549	181,544	-	-	18,946	-	44,204	-	383,292
LIABILITIES															
Accounts payable		-	5,721	-	-	-	-	-	-	-	9,473	700	-	-	15,894
Interfund loans payable		8,385	-	-	-	-	-	-	-	11,039	-	8,325	-	-	27,749
Total liabilities		8,385	5,721	-	-	-	-	-	-	11,039	9,473	9,025	-	-	43,643
FUND BALANCES (DEFICITS)															
Nonspendable		-	-	-	-	-	-	-	-	-	-	-	2,662	-	2,662
Restricted		-	-	442	-	9,215	55,549	181,544	-	-	9,473	-	41,542	-	297,765
Committed		21,917	37,369	-	-	-	-	-	-	-	-	-	-	-	59,286
Unassigned		-	-	-	-	-	-	-	-	(11,039)	-	(9,025)	-	-	(20,064)
Total fund balances (deficit)		21,917	37,369	442	-	9,215	55,549	181,544	-	(11,039)	9,473	(9,025)	44,204	-	339,649
Total liabilities and fund balances	$	30,302	43,090	442	-	9,215	55,549	181,544	-	-	18,946	-	44,204	-	383,292

Exhibit C-2

TOWN OF WINDHAM, MAINE
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2015

	Little Falls Sewer Operations	Recreation Program	Recreation Trail Program	Efficiency Maine	Development District North T.I.F.	Pipeline Development T.I.F.	Roosevelt Promenade T.I.F.	Brownfields Grant	JAG Grant	Marblehead Manor T.I.F.	South Windham Fire Station	Thomas Varney School Fund	Annie Akers Bremon Fund	Total
Revenues:														
Property tax revenues	$ -	-	-	-	-	50,000	210,000	-	-	18,946	-	-	-	278,946
Intergovernmental revenues	-	-	21,171	-	-	-	-	-	-	-	-	-	-	21,171
Charges for services	353,984	174,769	-	-	-	-	-	-	-	-	-	-	-	528,753
Interest and dividends	-	-	-	-	-	-	-	-	-	-	-	62	-	62
Total revenues	353,984	174,769	21,171	-	-	50,000	210,000	-	-	18,946	-	62	-	828,932
Expenditures:														
Current:														
Administrative services	-	-	-	-	-	-	-	-	-	9,473	-	-	-	9,473
Public safety	-	-	-	-	-	-	-	-	43,496	-	-	-	-	43,496
Public works	352,818	-	-	-	-	-	-	-	-	-	-	-	-	352,818
Recreation services	-	225,821	25,777	-	-	-	-	-	-	-	-	-	-	251,598
Capital expenditures	-	-	-	-	-	-	16,000	-	-	-	9,025	-	-	25,025
Total expenditures	352,818	225,821	25,777	-	-	-	16,000	-	43,496	9,473	9,025	-	-	682,410
Excess (deficiency) of revenues over (under) expenditures	1,166	(51,052)	(4,606)	-	-	50,000	194,000	-	(43,496)	9,473	(9,025)	62	-	146,522
Other financing sources (uses):														
Transfer from other funds	-	-	5,048	-	-	-	-	-	-	-	-	-	-	5,048
Transfer to other funds	-	(8,248)	-	(1,411)	(10,391)	(62,642)	(204,728)	(213)	-	-	-	-	(250)	(287,883)
Total other financing sources (uses)	-	(8,248)	5,048	(1,411)	(10,391)	(62,642)	(204,728)	(213)	-	-	-	-	(250)	(282,835)
Net change in fund balances	1,166	(59,300)	442	(1,411)	(10,391)	(12,642)	(10,728)	(213)	(43,496)	9,473	(9,025)	62	(250)	(136,313)
Fund balances, beginning of year	20,751	96,669	-	1,411	19,606	68,191	192,272	213	32,457	-	-	44,142	250	475,962
Fund balances (deficit), end of year	$ 21,917	37,369	442	-	9,215	55,549	181,544	-	(11,039)	9,473	(9,025)	44,204	-	339,649

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.

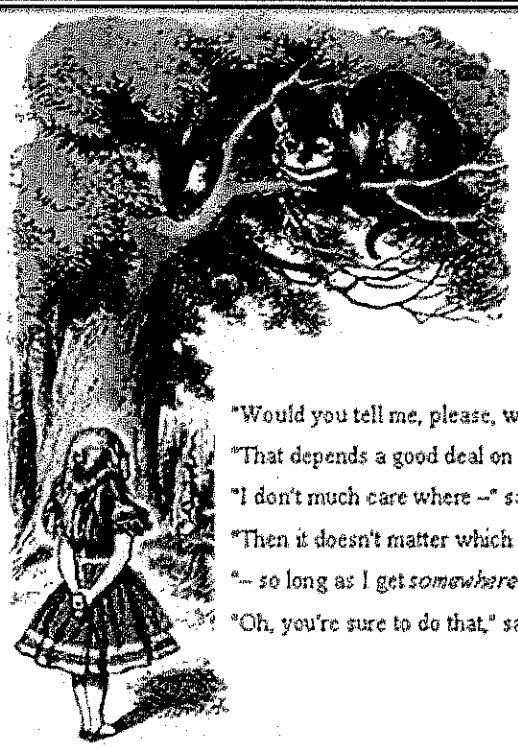
Library Trust Fund
Consisting of a single fund established to assist the library.

TOWN OF WINDHAM, MAINE
Permanent Funds
Combining Balance Sheet
June 30, 2015

		Cemetery Acquisition Fund	Perpetual Care Trust Funds	Library Trust Fund	Total
ASSETS					
Investments	$	186,633	26,397	6,798	219,828
Total assets	**$**	**186,633**	**26,397**	**6,798**	**219,828**
FUND BALANCES					
Nonspendable		-	41,074	800	41,874
Committed		186,633	-	5,998	192,631
Unassigned		-	(14,677)	-	(14,677)
Total fund balances		186,633	26,397	6,798	219,828
Total liabilities and fund balances	**$**	**186,633**	**26,397**	**6,798**	**219,828**

TOWN OF WINDHAM, MAINE
Permanent Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2015

		Cemetery Acquisition Fund	Perpetual Care Trust Funds	Library Trust Fund	Total
Revenues:					
Interest and dividends	$	255	41	10	306
Lot sales		4,150	-	-	4,150
Total revenues		4,405	41	10	4,456
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		4,405	(2,759)	10	1,656
Fund balances, beginning of year		182,228	29,156	6,788	218,172
Fund balances, end of year	$	**186,633**	**26,397**	**6,798**	**219,828**



"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."