# 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 |