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.

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

MANAGER'S BUDGET MESSAGE

Preliminary budget.

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

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

TOWN of WINDHAM
FY 2016-2017 MUNICIPAL BUDGET

REVENUES

R0427	Passport fees collected by the town as agent for the US State Department.
R0430	Maine cities and towns receive a share of state sales and income tax revenue as a set-aside. In recent years revenue sharing has decreased by the Legislature transferring funds to the state's general fund to balance its budget. The manager's budget 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.

TOWN of WINDHAM

FY 2016-2017 MUNICIPAL BUDGET

REVENUES

R0457/0458	Shoreland zoning permit fees and subsurface review fees.
R0460	Recyclables revenue. Generally, this is zero, but appears in the budget because there was a small amount received in fiscal 2015.
R0470	Revenues from the sale of *Windham RECYCLES!* trash bags pays for most of the cost of the Town's curbside trash collection, transportation, and disposal program (account 2910). This account also reflects the sale of recycling bins. It is important to note that Windham has chosen to pay for most of its program through user fees, while other communities charge less for their bags, but also subsidize their programs to a far greater degree than Windham does.
R0471	Chaffin Pond Preserve.
R0474/0475	Rescue fees are only partially within the Town's control, since they are dependent on the number of calls, the reimbursement rates under Medicare and Medicaid, payments from insurance companies, and collections from individual patients. The Town 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**