



Default Budget of the Municipality  
**Windham**

For the period beginning January 1, 2018 and ending December 31, 2018

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: 1/26/18

**GOVERNING BODY CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Ross McLeod	Chairman-BOS	Ross McLeod
ROGER HOHENBERGER	BOS	Roger Hohenberger
Jennifer Simmons	BOS	Jennifer Simmons
BRUCE R. BRETOW	BOS	Bruce R. Bretow

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

**For assistance please contact:**  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$3,330	\$0	\$0	\$3,330
4140-4149	Election, Registration, and Vital Statistics	\$23,370	\$12,630	\$0	\$36,000
4150-4151	Financial Administration	\$1,183,710	\$57,330	(\$5,070)	\$1,235,970
4152	Revaluation of Property	\$187,270	\$2,520	\$0	\$189,790
4153	Legal Expense	\$50,400	\$0	\$0	\$50,400
4155-4159	Personnel Administration	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	\$528,140	(\$8,120)	\$0	\$520,020
4194	General Government Buildings	\$452,470	\$1,275	(\$31,550)	\$422,195
4195	Cemeteries	\$41,450	\$0	\$0	\$41,450
4196	Insurance	\$360,260	(\$7,480)	\$0	\$352,780
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$4,000	\$0	\$0	\$4,000
	<b>General Government Subtotal</b>	<b>\$2,834,400</b>	<b>\$58,155</b>	<b>(\$36,620)</b>	<b>\$2,855,935</b>
<b>Public Safety</b>					
4210-4214	Police	\$3,092,675	\$62,570	\$0	\$3,155,245
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$3,288,745	\$109,890	(\$21,530)	\$3,377,105
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$30,170	\$0	(\$23,500)	\$6,670
4299	Other (Including Communications)	\$483,010	(\$10,070)	\$0	\$472,940
	<b>Public Safety Subtotal</b>	<b>\$6,894,600</b>	<b>\$162,390</b>	<b>(\$45,030)</b>	<b>\$7,011,960</b>
<b>Airport/Aviation Center</b>					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
	<b>Airport/Aviation Center Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$1,189,710	\$3,700	(\$19,000)	\$1,174,410
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$16,390	\$0	\$0	\$16,390
4319	Other	\$0	\$0	\$0	\$0
	<b>Highways and Streets Subtotal</b>	<b>\$1,206,100</b>	<b>\$3,700</b>	<b>(\$19,000)</b>	<b>\$1,190,800</b>



**Appropriations**

<b>Account</b>	<b>Purpose</b>	<b>Prior Year Adopted Budget</b>	<b>Reductions or Increases</b>	<b>One-Time Appropriations</b>	<b>Default Budget</b>
<b>Sanitation</b>					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	\$839,510	\$29,300	\$0	\$868,810
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
	<b>Sanitation Subtotal</b>	<b>\$839,510</b>	<b>\$29,300</b>	<b>\$0</b>	<b>\$868,810</b>
<b>Water Distribution and Treatment</b>					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0	\$0	\$0
	<b>Water Distribution and Treatment Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
	<b>Electric Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>					
4411	Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$41,330	\$0	\$0	\$41,330
	<b>Health Subtotal</b>	<b>\$41,330</b>	<b>\$0</b>	<b>\$0</b>	<b>\$41,330</b>
<b>Welfare</b>					
4441-4442	Administration and Direct Assistance	\$45,540	(\$5,000)	\$0	\$40,540
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>	<b>\$45,540</b>	<b>(\$5,000)</b>	<b>\$0</b>	<b>\$40,540</b>
<b>Culture and Recreation</b>					
4520-4529	Parks and Recreation	\$231,200	(\$340)	\$0	\$230,860
4550-4559	Library	\$1,118,900	\$15,650	\$0	\$1,134,550
4583	Patriotic Purposes	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	\$129,985	(\$1,385)	\$0	\$128,600
	<b>Culture and Recreation Subtotal</b>	<b>\$1,480,085</b>	<b>\$13,925</b>	<b>\$0</b>	<b>\$1,494,010</b>



**Appropriations**

<b>Account</b>	<b>Purpose</b>	<b>Prior Year Adopted Budget</b>	<b>Reductions or Increases</b>	<b>One-Time Appropriations</b>	<b>Default Budget</b>
<b>Conservation and Development</b>					
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$5,640	\$0	\$0	\$5,640
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>	<b>\$5,640</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,640</b>
<b>Debt Service</b>					
4711	Long Term Bonds and Notes - Principal	\$81,976	\$79,536	\$0	\$161,512
4721	Long Term Bonds and Notes - Interest	\$3,739	\$17,050	\$0	\$20,789
4723	Tax Anticipation Notes - Interest	\$500	\$0	\$0	\$500
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
	<b>Debt Service Subtotal</b>	<b>\$86,215</b>	<b>\$96,586</b>	<b>\$0</b>	<b>\$182,801</b>
<b>Capital Outlay</b>					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$360,000	\$0	\$0	\$360,000
	<b>Capital Outlay Subtotal</b>	<b>\$360,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$360,000</b>
<b>Operating Transfers Out</b>					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
	<b>Operating Transfers Out Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Operating Budget Appropriations</b>	<b>\$13,793,420</b>	<b>\$359,056</b>	<b>(\$100,650)</b>	<b>\$14,051,826</b>



**Reasons for Reductions/Increases & One-Time Appropriations**

<b>Account</b>	<b>Explanation</b>
4441-4442	Due to one social service group, who stopped operating, no longer requesting contributions
4140-4149	More legal obligations due to more required elections than in 2017
4290-4298	Reflects reduction of a one time expense from 2017 (Town Complex Signs)
4150-4151	Due to full year wage impacts from 2017 as well as increases in 2018 due to Union Contract obligations; also contracted obligation for equipment upgrades with MUNIS; and PFOS investigation costs
4220-4229	Due to full year wage impacts from 2017 as well as additional wage increases due to Union Contract obligation
4194	Due to full year wage impacts from 2017 as well as additional wage increases due to Union Contract obligations; offset by less legal obligations (Town Van lease paid off) and one time expenses in 2017
4312	Due to full year wage impacts from 2017 as well as additional wage increases due to Union Contract obligations; offset by one time expenses for vehicle equipment replacement in 2017
4550-4559	Due to full year wage impacts from 2017
4721	Increase in debt obligations (interest)
4711	Increase in debt obligations (principle)
4299	Due to full year wage impacts from 2017 as well as additional wage increases due to Union Contract obligations; offset by reductions in health benefits due to plan changes for some staff.
4589	Due to full year wage impacts from 2017; offset by savings in health insurance due to rate decrease
4520-4529	Due to full year wage impacts from 2017; offset by savings in health insurance due to rate decrease
4191-4193	Due to full year wage impacts from 2017 as well as additional wage increases due to Union Contract obligations; offset by reductions in health benefits due to plan changes for some staff.
4210-4214	Due to full year wage impacts from 2017 as well as additional wage increases due to Union Contract obligations;
4152	Due to full year wage impacts from 2017 as well as additional wage increases due to Union Contract obligations
4324	Due to full year wage impacts from 2017 as well as increases for Union Contract obligations 2018; offset by reductions in health benefits due to staff changes from 2017; does reflect increase in vehic