



Proposed Budget

Windham

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

Form Due Date: 20 Days after the Annual Meeting

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 HOTTENBERGER	BOS	Roger Hottenberger
Jennifer Simmons	BOS	Jennifer Simmons

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	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>General Government</b>						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	19	\$3,330	\$3,310	\$3,330	\$0
4140-4149	Election, Registration, and Vital Statistics	19	\$23,370	\$18,865	\$36,300	\$0
4150-4151	Financial Administration	19	\$1,183,710	\$1,162,351	\$1,404,095	\$0
4152	Revaluation of Property	19	\$187,270	\$185,027	\$189,790	\$0
4153	Legal Expense	19	\$50,400	\$42,828	\$50,400	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	19	\$528,140	\$457,065	\$522,250	\$0
4194	General Government Buildings	19	\$452,470	\$473,874	\$430,815	\$0
4195	Cemeteries	19	\$41,450	\$34,587	\$41,450	\$0
4196	Insurance	19	\$360,260	\$361,574	\$352,780	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government	19	\$4,000	\$2,653	\$4,000	\$0
	<b>General Government Subtotal</b>		<b>\$2,834,400</b>	<b>\$2,742,134</b>	<b>\$3,035,210</b>	<b>\$0</b>
<b>Public Safety</b>						
4210-4214	Police	19	\$3,092,675	\$3,097,891	\$3,233,355	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire	19	\$3,288,745	\$3,396,107	\$3,404,995	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management	19	\$30,170	\$48,885	\$10,670	\$0
4299	Other (Including Communications)	19	\$483,010	\$471,124	\$475,110	\$0
	<b>Public Safety Subtotal</b>		<b>\$6,894,600</b>	<b>\$7,014,007</b>	<b>\$7,124,130</b>	<b>\$0</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	19	\$1,189,710	\$1,034,792	\$1,177,420	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	19	\$16,390	\$18,138	\$18,890	\$0
4319	Other		\$0	\$0	\$0	\$0
	<b>Highways and Streets Subtotal</b>		<b>\$1,206,100</b>	<b>\$1,052,930</b>	<b>\$1,196,310</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>Sanitation</b>						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	19	\$839,510	\$858,924	\$936,765	\$0
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>\$858,924</b>	<b>\$936,765</b>	<b>\$0</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	19	\$41,330	\$40,162	\$46,690	\$0
	<b>Health Subtotal</b>		<b>\$41,330</b>	<b>\$40,162</b>	<b>\$46,690</b>	<b>\$0</b>
<b>Welfare</b>						
4441-4442	Administration and Direct Assistance	19	\$45,540	\$41,231	\$40,540	\$0
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>\$41,231</b>	<b>\$40,540</b>	<b>\$0</b>
<b>Culture and Recreation</b>						
4520-4529	Parks and Recreation	19	\$237,200	\$202,514	\$234,010	\$0
4550-4559	Library	19	\$1,118,900	\$1,070,288	\$1,151,010	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	19	\$149,985	\$127,744	\$133,700	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$1,506,085</b>	<b>\$1,400,546</b>	<b>\$1,518,720</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>Conservation and Development</b>						
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation	19	\$5,640	\$3,801	\$6,350	\$0
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>\$3,801</b>	<b>\$6,350</b>	<b>\$0</b>
<b>Debt Service</b>						
4711	Long Term Bonds and Notes - Principal	19	\$81,976	\$81,976	\$161,513	\$0
4721	Long Term Bonds and Notes - Interest	19	\$3,739	\$3,739	\$20,789	\$0
4723	Tax Anticipation Notes - Interest	19	\$500	\$0	\$500	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$86,215</b>	<b>\$85,715</b>	<b>\$182,802</b>	<b>\$0</b>
<b>Capital Outlay</b>						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$1,180,000	\$896,832	\$0	\$0
4903	Buildings		\$85,000	\$63,475	\$0	\$0
4909	Improvements Other than Buildings	19	\$660,000	\$334,686	\$300,000	\$0
<b>Capital Outlay Subtotal</b>			<b>\$1,925,000</b>	<b>\$1,294,993</b>	<b>\$300,000</b>	<b>\$0</b>
<b>Operating Transfers Out</b>						
4912	To Special Revenue Fund		\$32,500	\$32,500	\$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
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>\$32,500</b>	<b>\$32,500</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>			<b>\$15,416,920</b>	<b>\$14,566,943</b>	<b>\$14,387,517</b>	<b>\$0</b>



Special Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4901	Land	04	\$0	\$0	\$2,000,000	\$0
	<i>Purpose: Petition Article to Buy Conservation Land Through</i>					
4902	Machinery, Vehicles, and Equipment	07	\$0	\$0	\$100,000	\$0
	<i>Purpose: Use of Facilities/Grounds Impr. Fund -HVAC</i>					
4902	Machinery, Vehicles, and Equipment	11	\$0	\$0	\$180,000	\$0
	<i>Purpose: Fire Radios</i>					
4903	Buildings	10	\$0	\$0	\$70,000	\$0
	<i>Purpose: Replace Library Roof</i>					
4909	Improvements Other than Buildings	09	\$0	\$0	\$40,000	\$0
	<i>Purpose: Hire Consultant to Design Water Line</i>					
4909	Improvements Other than Buildings	12	\$0	\$0	\$480,000	\$0
	<i>Purpose: Castlehill Bridge 057/051 Replacement</i>					
4912	To Special Revenue Fund	08	\$0	\$0	\$32,500	\$0
	<i>Purpose: Searles Revenue Fund</i>					
4916	To Expendable Trusts/Fiduciary Funds	05	\$50,000	\$0	\$50,000	\$0
	<i>Purpose: Property Maintenance Trust</i>					
4916	To Expendable Trusts/Fiduciary Funds	06	\$30,000	\$0	\$30,000	\$0
	<i>Purpose: Earned Time Trust</i>					
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Fund		\$0	\$0	\$0	\$0
<b>Total Proposed Special Articles</b>			<b>\$80,000</b>	<b>\$0</b>	<b>\$2,982,500</b>	<b>\$0</b>



**Individual Warrant Articles**

<b>Account</b>	<b>Purpose</b>	<b>Article</b>	<b>Appropriations Prior Year as Approved by DRA</b>	<b>Actual Expenditures</b>	<b>Appropriations Ensuing FY (Recommended)</b>	<b>Appropriations Ensuing FY (Not Recommended)</b>
4901	Land	13	\$0	\$0	\$1,500	\$0
	<i>Purpose: Accept State Land - Greenway Trail</i>					
4909	Improvements Other than Buildings	16	\$0	\$0	\$25,000	\$0
	<i>Purpose: Beautification Project Design Plans</i>					
4909	Improvements Other than Buildings	15	\$0	\$0	\$30,000	\$0
	<i>Purpose: "Blazing" Trail on Greenway Trail</i>					
<b>Total Proposed Individual Articles</b>			<b>\$0</b>	<b>\$0</b>	<b>\$56,500</b>	<b>\$0</b>



**Revenues**

Account	Source	Article	Estimated Revenues Prior Year	Actual Revenues	Estimated Revenues Ensuing Year
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	19	\$3,500	\$3,739	\$3,500
3186	Payment in Lieu of Taxes	19	\$10,045	\$10,045	\$10,045
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	19	\$16,020	\$17,048	\$16,500
3190	Interest and Penalties on Delinquent Taxes	19	\$175,000	\$161,879	\$160,000
9991	Inventory Penalties		\$0	\$0	\$0
	<b>Taxes Subtotal</b>		<b>\$204,565</b>	<b>\$192,711</b>	<b>\$190,045</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	19	\$3,725,000	\$3,828,327	\$3,850,000
3230	Building Permits	19	\$170,000	\$177,205	\$175,000
3290	Other Licenses, Permits, and Fees	19	\$111,510	\$117,527	\$112,350
3311-3319	From Federal Government		\$150,000	\$0	\$0
	<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$4,156,510</b>	<b>\$4,123,059</b>	<b>\$4,137,350</b>
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	19	\$740,116	\$740,116	\$750,000
3353	Highway Block Grant	19	\$333,146	\$618,287	\$337,037
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	19, 12	\$38,000	\$72,271	\$505,000
3379	From Other Governments		\$0	\$0	\$0
	<b>State Sources Subtotal</b>		<b>\$1,111,262</b>	<b>\$1,430,674</b>	<b>\$1,592,037</b>
<b>Charges for Services</b>					
3401-3406	Income from Departments	19	\$479,390	\$538,718	\$513,280
3409	Other Charges	19	\$305,000	\$314,860	\$320,000
	<b>Charges for Services Subtotal</b>		<b>\$784,390</b>	<b>\$853,578</b>	<b>\$833,280</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	19	\$129,265	\$129,263	\$5,000
3502	Interest on Investments	19	\$16,000	\$15,985	\$15,000
3503-3509	Other	19	\$232,550	\$108,637	\$90,450
	<b>Miscellaneous Revenues Subtotal</b>		<b>\$377,815</b>	<b>\$253,885</b>	<b>\$110,450</b>
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	08	\$32,500	\$32,500	\$32,500



**Revenues**

Account	Source	Article	Estimated Revenues Prior Year	Actual Revenues	Estimated Revenues Ensuing Year
<b>Interfund Operating Transfers In</b>					
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$4,735	\$4,735	\$0
3916	From Trust and Fiduciary Funds	19, 07	\$7	\$0	\$100,010
3917	From Conservation Funds		\$0	\$0	\$0
	<b>Interfund Operating Transfers In Subtotal</b>		<b>\$37,242</b>	<b>\$37,235</b>	<b>\$132,510</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes	04	\$850,000	\$850,000	\$2,000,000
9998	Amount Voted from Fund Balance		\$100,000	\$100,000	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	<b>Other Financing Sources Subtotal</b>		<b>\$950,000</b>	<b>\$950,000</b>	<b>\$2,000,000</b>
	<b>Total Estimated Revenues and Credits</b>		<b>\$7,621,784</b>	<b>\$7,841,142</b>	<b>\$8,995,672</b>





**Budget Summary**

<b>Item</b>	<b>Prior Year</b>	<b>Ensuing FY (Recommended)</b>
Operating Budget Appropriations	\$13,706,200	\$14,387,517
Special Warrant Articles	\$1,733,500	\$2,982,500
Individual Warrant Articles	\$157,220	\$56,500
Total Appropriations	\$15,596,920	\$17,426,517
Less Amount of Estimated Revenues & Credits	\$7,621,784	\$8,995,672
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$7,975,136</b>	<b>\$8,430,845</b>