

**PROPERTY VALUATION BREAKDOWN AND PERCENTAGE ALLOCATION ANALYSIS**

*includes 55+ housing as independent use type*

<u>Using the 2016 Town Report information:</u>			
			<u>Default %</u>
<b>Residential Property Valuation (land, buildings, and manufactured housing):</b>	\$ 2,047,783,650.00		
Deductions for exemptions (deaf, blind, disabled, and elderly):	\$ 9,246,600.00		
Deductions for Improvements for People with Disabilities:	\$ 524,430.00		
<b>Net Total Taxable Residential Value:</b>		\$ 2,038,012,620.00	89.4005%
<b>55+ Housing</b>	\$ 60,748,900.00		
Deductions for exemptions (deaf, blind, disabled, and elderly):	\$ 2,995,100.00		
<b>Net Total Taxable Residential Value:</b>		\$ 57,753,800.00	2.5335%
<b>Commercial/Industrial/Utility Valuation:</b>		\$ 183,784,340.00	8.0620%
<b>Current Use Valuation:</b>		\$ 92,880.00	0.0041%
<b>Total Taxable Property Valuation:</b>		\$ 2,279,643,640.00	100.0000%

<u>Windham Valuation by Land use Type and Default Percentages</u>			
		<u>VALUE</u>	<u>PERCENT</u>
Residential Land	\$ 866,596,000.00		
Residential Buildings	\$ 1,181,138,850.00		
Manufactured Housing	\$ 48,800.00		
<b>Total Actual Residential</b>		\$ 2,047,783,650.00	
Less Exemptions:			
Deaf	\$ (15,000.00)		
Blind	\$ (45,000.00)		
Disabled	\$ (461,400.00)		
Elderly	\$ (8,725,200.00)		
<b>Total Exemptions</b>	\$ (9,246,600.00)		
Improvements for People with Disabilities	\$ (524,430.00)		
<b>Total Deductions</b>		\$ (9,771,030.00)	
<b>NET TAXABLE RESIDENTIAL VALUE</b>		\$ 2,038,012,620.00	89.4005%
<b>55+ Developments</b>		\$ 60,748,900.00	
Less Exemptions:			
Deaf	\$ -		
Blind	\$ (15,000.00)		
Disabled	\$ -		
Elderly	\$ (2,980,100.00)		
<b>Total Exemptions</b>	\$ (2,995,100.00)		
<b>Total Deductions</b>		\$ (2,995,100.00)	
<b>NET TAXABLE 55+ HOUSING VALUE</b>		\$ 57,753,800.00	2.5335%
Commerical/Industrial Land	\$ 76,913,500.00		
Commerical/Industrial Buildings	\$ 88,728,340.00		
Public Utilities	\$ 18,142,500.00		
<b>TOTAL COMMERCIAL/INDUSTRIAL/UTILITY VALUE</b>		\$ 183,784,340.00	8.0620%
<b>CURRENT USE LAND</b>	\$ 92,880.00	\$ 92,880.00	0.0041%
<b>TOTAL TAXABLE VALUE</b>		\$ 2,279,643,640.00	100.0000%

**WINDHAM 2016 REVENUE BY LAND USE TYPE (Unaudited)**

<u>ITEM</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>OPEN SPACE</u>	<u>55+ HOUSING</u>	<u>2016 TOTALS</u>	<u>REASON FOR ALLOCATION</u>
Property Taxes	\$ 44,175,112.04	\$ 3,983,666.14	\$ 1,976.52	\$ 1,252,122.30	\$ 49,412,877.00	Default
Land Use Change Tax	\$ -	\$ -	\$ 40,765.00	\$ -	\$ 40,765.00	100% Open Space
Yield Tax	\$ -	\$ -	\$ 11,204.00	\$ -	\$ 11,204.00	100% Open Space
Interest	\$ 82,084.40	\$ 7,402.29	\$ 3.67	\$ 2,326.64	\$ 91,817.00	Default
Penalties/Fees	\$ 3,607.29	\$ 325.30	\$ 0.16	\$ 102.25	\$ 4,035.00	Default
Overpayments/Refunds	\$ 961,303.90	\$ 86,689.40	\$ 43.01	\$ 27,247.70	\$ 1,075,284.00	Default
Miscellaneous	\$ 68.84	\$ 6.21	\$ 0.00	\$ 1.95	\$ 77.00	Default
Motor Vehicle Permits	\$ 3,306,246.13	\$ 234,453.70	\$ -	\$ 79,647.65	\$ 3,620,347.48	91.32% residential; 6.48% commercial; and 2.2% 55+ Housing - based on vehicle registration revenue
State Motor Vehicles	\$ 41,837.81	\$ 2,966.82	\$ -	\$ 1,007.88	\$ 45,812.50	91.32% residential; 6.48% commercial; and 2.2% 55+ Housing - based on vehicle registration revenue
Titles	\$ 5,908.66	\$ 419.00	\$ -	\$ 142.34	\$ 6,470.00	91.32% residential; 6.48% commercial; and 2.2% 55+ Housing - based on vehicle registration revenue
Dog Licenses	\$ 20,476.50	\$ -	\$ -	\$ -	\$ 20,476.50	100% Residential
Revenue from Dog Officer	\$ 1,975.00	\$ -	\$ -	\$ -	\$ 1,975.00	100% Residential
Sale of Town Information	\$ 126.50	\$ -	\$ -	\$ -	\$ 126.50	100% Residential
Boats	\$ 16,022.50	\$ -	\$ -	\$ -	\$ 16,022.50	100% Residential
UCC Filings and Misc	\$ -	\$ 1,959.00	\$ -	\$ -	\$ 1,959.00	100% Commercial
Vital Records	\$ 7,939.00	\$ -	\$ -	\$ -	\$ 7,939.00	100% Residential
OHRV/Hunting and Fishing	\$ 551.00	\$ -	\$ -	\$ -	\$ 551.00	100% Residential
Community Development	\$ 231,630.96	\$ 20,888.24	\$ 10.36	\$ 6,565.47	\$ 259,095.03	Default (changed from 2014 study)
Solid Waste Disposal	\$ 13,438.65	\$ -	\$ -	\$ -	\$ 13,438.65	100% Residential
Fire Department*	\$ 337,628.88	\$ 104,191.32	\$ -	\$ 13,641.06	\$ 455,461.26	74.13% residential; 22.88% commercial; 2.99% 55+ Housing - based on call volume
Police - Contracted Services*	\$ -	\$ 35,189.50	\$ -	\$ -	\$ 35,189.50	100% Commercial
Police - General Revenues*	\$ 13,690.05	\$ 1,234.55	\$ 0.61	\$ 388.04	\$ 15,313.25	Default
Cable Franchise Fees	\$ 286,949.54	\$ -	\$ -	\$ -	\$ 286,949.54	100% Residential
State NH Meals and Rooms	\$ 739,497.47	\$ -	\$ -	\$ -	\$ 739,497.47	100% Residential
State NH Highway Block Grant	\$ 300,826.00	\$ 21,332.28	\$ -	\$ 7,246.91	\$ 329,405.20	91.32% residential; 6.48% commercial; and 2.2% 55+ Housing - based on vehicle registration revenue
State NH Bridge Aid	\$ -	\$ -	\$ -	\$ -	\$ -	91.32% residential; 6.48% commercial; and 2.2% 55+ Housing - based on vehicle registration revenue
Other Intergovernmental*	\$ 144,029.39	\$ 12,988.42	\$ 6.44	\$ 4,082.44	\$ 161,106.70	Default
Sale of Town Property	\$ 338,470.08	\$ -	\$ -	\$ -	\$ 338,470.08	100% Residential
Cash Donations/Contributions*	\$ 22,307.12	\$ 2,011.63	\$ 1.00	\$ 632.28	\$ 24,952.04	Default
Insurance and Other Reimbursements	\$ 49,245.78	\$ 4,440.93	\$ 2.20	\$ 1,395.85	\$ 55,084.77	Default
Transfers in from other funds (Trust/Prop/ET)*	\$ 29,018.96	\$ 2,733.53	\$ 3.25	\$ 747.58	\$ 32,503.32	Default
Bond Proceeds*	\$ -	\$ -	\$ -	\$ -	\$ -	100% Open Space
Current Use Funds*	\$ -	\$ -	\$ 85,779.39	\$ -	\$ 85,779.39	100% Open Space
Admin and Misc	\$ 19,497.53	\$ 1,758.27	\$ 0.87	\$ 552.65	\$ 21,809.32	Default
Interest on Investments	\$ 10,455.42	\$ 942.86	\$ 0.47	\$ 296.35	\$ 11,695.10	Default

**TOTALS**                                    \$ 51,159,945.40    \$ 4,525,599.39    \$ 139,796.97    \$ 1,398,147.34    \$ 57,223,489.10

*Note - Default Percentages = 89.400% residential; 8.062% commercial; .005% open space; and 2.534% 55+ Housing;*

**WINDHAM 2016 EXPENDITURES BY LAND USE TYPE**

<u>ITEM</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>OPEN SPACE</u>	<u>55+ HOUSING</u>	<u>2016 TOTALS</u>	<u>REASON FOR ALLOCATION</u>
<b>Departments</b>						
Town Officer's Salaries	\$ 3,224.02	\$ 290.74	\$ 0.14	\$ 91.38	\$ 3,606.29	Default
Administration	\$ 420,939.96	\$ 37,959.93	\$ 18.83	\$ 11,931.34	\$ 470,850.07	Default
Town Clerk	\$ 245,586.40	\$ 22,146.73	\$ 10.99	\$ 6,961.03	\$ 274,705.15	Default (changed from 2014 study)
Tax Collector	\$ 123,083.63	\$ 11,099.56	\$ 5.51	\$ 3,488.75	\$ 137,677.44	Default
Election and Registration	\$ 39,042.73	\$ -	\$ -	\$ -	\$ 39,042.73	100% Residential
Cemetery	\$ 32,568.45	\$ -	\$ -	\$ -	\$ 32,568.45	100% Residential
General Government Buildings	\$ 513,797.10	\$ 46,333.69	\$ 22.99	\$ 14,563.33	\$ 574,717.11	Default
Property Appraisal/Assessing	\$ 168,181.56	\$ 15,166.44	\$ 7.52	\$ 4,767.03	\$ 188,122.55	Default
Information Technology	\$ 198,245.89	\$ 17,877.61	\$ 8.87	\$ 5,619.18	\$ 221,751.56	Default
Searles Building	\$ 34,698.52	\$ -	\$ -	\$ -	\$ 34,698.52	100% Residential
Legal	\$ 40,270.03	\$ 10,409.59	\$ -	\$ -	\$ 50,679.62	79.46% residential, 20.54% commercial per analysis of cases and costs
Retirement Service Charge	\$ -	\$ -	\$ -	\$ -	\$ -	Default
Insurance	\$ 255,516.28	\$ 23,042.19	\$ 11.43	\$ 7,242.49	\$ 285,812.39	Default
Police Department*	\$ 2,658,387.48	\$ 239,730.65	\$ 118.94	\$ 75,350.71	\$ 2,973,587.79	Default
Dispatching	\$ 429,228.00	\$ 38,707.34	\$ 19.20	\$ 12,166.26	\$ 480,120.80	Default
Fire Department*	\$ 2,367,254.69	\$ 730,528.11	\$ -	\$ 95,643.11	\$ 3,193,425.90	74.13% residential; 22.88% commercial; 2.99% 55+ Housing - based on call volume
Emergency Management	\$ 2,370.29	\$ -	\$ -	\$ -	\$ 2,370.29	100% Residential
Community Development	\$ 220,256.09	\$ 154,179.26	\$ 44,051.22	\$ 22,025.61	\$ 440,512.17	50% residential; 35% commercial, 10% open space and 5% 55+ Housing - per Community Development
Town Maintenance/Highways	\$ 835,419.91	\$ 59,241.59	\$ -	\$ 20,125.31	\$ 914,786.81	91.32% residential; 6.48% commercial; and 2.2% 55+ Housing - based on vehicle registration revenue
Street Lights	\$ 17,286.74	\$ -	\$ -	\$ -	\$ 17,286.74	100% Residential
Solid Waste Disposal	\$ 879,029.50	\$ -	\$ -	\$ -	\$ 879,029.50	100% Residential
Health and Human Services	\$ 35,013.14	\$ -	\$ -	\$ -	\$ 35,013.14	100% Residential
Animal Control*	\$ -	\$ -	\$ -	\$ -	\$ -	100% Residential
General Assistance	\$ 25,048.53	\$ -	\$ -	\$ -	\$ 25,048.53	100% Residential
Library	\$ 1,035,951.33	\$ -	\$ -	\$ -	\$ 1,035,951.33	100% Residential
Recreation	\$ 240,571.05	\$ -	\$ -	\$ -	\$ 240,571.05	100% Residential
Historic Commission	\$ 1,839.53	\$ -	\$ -	\$ -	\$ 1,839.53	100% Residential
Conservation Commission	\$ -	\$ -	\$ 1,776.24	\$ -	\$ 1,776.24	100% Open Space
Senior Center	\$ 3,894.54	\$ -	\$ -	\$ -	\$ 3,894.54	100% Residential
Cable Television	\$ 111,554.89	\$ -	\$ -	\$ -	\$ 111,554.89	100% Residential
Long Term Note - Prncpal and Interest	\$ 76,629.41	\$ 6,910.36	\$ 3.43	\$ 2,172.02	\$ 85,715.22	Default
Long Term Note - PI - Conservation	\$ -	\$ -	\$ 85,779.39	\$ -	\$ 85,779.39	100% Open Space
Interst - TAN's	\$ -	\$ -	\$ -	\$ -	\$ -	Default

**Note - Default Percentages = 89.400% residential; 8.062% commercial; .005% open space; and 2.534% 55+ Housing;**

<u>ITEM</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>OPEN SPACE</u>	<u>55+ HOUSING</u>	<u>2016 TOTALS</u>	<u>REASON FOR ALLOCATION</u>
<b>CIP and other Special Expenses</b>						
Road Improvements	\$ 327,522.11	\$ 23,225.36	\$ -	\$ 7,890.03	\$ 358,637.50	91.32% residential; 6.48% commercial; and 2.2% 55+ Housing - based on vehicle registration revenue
Ambulance*	\$ 55,670.15	\$ 17,179.65	\$ -	\$ 2,249.22	\$ 75,099.02	74.13% residential; 22.88% commercial; 2.99% 55+ Housing - based on call volume
Town Vault Project	\$ 2,496.54	\$ -	\$ -	\$ -	\$ 2,496.54	100% Residential
Rail Trail	\$ 33,717.49	\$ -	\$ -	\$ -	\$ 33,717.49	100% Residential
Highway Truck	\$ 149,011.92	\$ 13,437.74	\$ 6.67	\$ 4,223.67	\$ 166,680.00	Default
Fire Engine	\$ 264,787.71	\$ 81,712.74	\$ -	\$ 10,698.10	\$ 357,198.55	74.13% residential; 22.88% commercial; 2.99% 55+ Housing - based on call volume
Library HVAC Replacement	\$ 7,975.37	\$ 719.21	\$ 0.36	\$ 226.06	\$ 8,921.00	Default
Property Maintenance Trust	\$ 44,700.00	\$ 4,031.00	\$ 2.00	\$ 1,267.00	\$ 50,000.00	Default
Earned Time Trust	\$ 26,820.00	\$ 2,418.60	\$ 1.20	\$ 760.20	\$ 30,000.00	Default
Searles Revenue Fund	\$ 32,500.00	\$ -	\$ -	\$ -	\$ 32,500.00	100% Residential
Campbell Land Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	100% Open Space
Other Reimbursable Grants	\$ -	\$ -	\$ -	\$ -	\$ -	Default
Disaster Assistance Grants	\$ -	\$ -	\$ -	\$ -	\$ -	100% Residential
Donations/Gifts	\$ -	\$ -	\$ -	\$ -	\$ -	100% Residential
Refunds and Abatements	\$ 71,916.04	\$ 6,485.31	\$ 3.22	\$ 2,038.43	\$ 80,443.00	Default
Conservation Fund Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	100% Open Space
School	\$ 40,241,031.00	\$ -	\$ -	\$ -	\$ 40,241,031.00	100% Residential
County	\$ 2,412,843.11	\$ -	\$ 2,898.89	\$ -	\$ 2,415,742.00	99.88% residential, 0.12% open space - based on review of County budget
<b>TOTALS</b>	<b>\$ 54,685,881.13</b>	<b>\$ 1,562,833.42</b>	<b>\$ 134,747.05</b>	<b>\$ 311,500.24</b>	<b>\$ 56,694,961.84</b>	

Note - Default Percentages = 89.400% residential; 8.062% commercial; .005% open space; and 2.534% 55+ Housing;

### COST OF SERVICES ANALYSIS SUMMARY - WINDHAM 2016 REVENUE AND EXPENDITURES BY LAND USE TYPE

	<u>Residential</u>	<u>Commercial</u>	<u>Open Space</u>	<u>55+ HOUSING</u>	<u>TOTALS</u>
Total Revenue	\$ 51,159,945.40	\$ 4,525,599.39	\$ 139,796.97	\$ 1,398,147.34	\$ 57,223,489.10
Total Expenditure	\$ 54,685,881.13	\$ 1,562,833.42	\$ 134,747.05	\$ 311,500.24	\$ 56,694,961.84
RATIO	<b>1:1.07</b>	<b>1:0.35</b>	<b>1:0.96</b>	<b>1:0.22</b>	<b>1:0.99</b>
	1.07	0.35	0.96	0.22	0.99
in 2014 Ratios were	<b>1:1.08</b>	<b>1:0.27</b>	<b>1:1.31</b>	<b>1:0.23</b>	<b>1:0.99</b>
in 2009 Ratios were	<b>1:1.05</b>	<b>1:0.28</b>	<b>1:0.57</b>	<b>N/A</b>	

**PROPERTY VALUATION BREAKDOWN AND PERCENTAGE ALLOCATION ANALYSIS**

*with 55+ housing included within all other residential properties*

<u>Using the 2016 Town Report information:</u>	
Residential Property Valuation (land, buildings, and manufactured housing):	\$ 2,108,532,550.00
Deductions for exemptions (deaf, blind, disabled, and elderly):	\$ 12,241,700.00
Deductions for Improvements for People with Disabilities:	\$ 524,430.00
Net Total Taxable Residential Value:	\$ 2,095,766,420.00
Commercial/Industrial/Utility Valuation:	\$ 183,784,340.00
Current Use Valuation:	\$ 92,880.00
<b>Total Taxable Property Valuation:</b>	<b>\$ 2,279,643,640.00</b>

<u>Default Percentage for Cost of Services Study Allocation:</u>	
Residential	91.934%
Commercial/Industrial	8.062%
Current Use	0.004%
<b>Totals</b>	<b>100.00%</b>

<u>Windham Valuation by Land use Type and Default Percentages</u>			
		<u>VALUE</u>	<u>PERCENT</u>
Residential Land	\$	866,596,000.00	
Residential Buildings	\$	1,241,887,750.00	
Manufactured Housing	\$	48,800.00	
Total Actual Residential		\$ 2,108,532,550.00	
Less Exemptions:			
Deaf	\$	(15,000.00)	
Blind	\$	(60,000.00)	
Disabled	\$	(461,400.00)	
Elderly	\$	(11,705,300.00)	
Total Exemptions	\$	(12,241,700.00)	
Improvements for People with Disabilities	\$	(524,430.00)	
Total Deductions		\$ (12,766,130.00)	
<b>NET TAXABLE RESIDENTIAL VALUE</b>		<b>\$ 2,095,766,420.00</b>	<b>91.934%</b>
Commerical/Industrial Land	\$	76,913,500.00	
Commerical/Industrial Buildings	\$	88,728,340.00	
Public Utilities	\$	18,142,500.00	
<b>TOTAL COMMERCIAL/INDUSTRIAL/UTILITY VALUE</b>		<b>\$ 183,784,340.00</b>	<b>8.062%</b>
<b>CURRENT USE LAND</b>	\$	<b>92,880.00</b>	<b>0.004%</b>
<b>TOTAL TAXABLE VALUE</b>		<b>\$ 2,279,643,640.00</b>	<b>100.00%</b>

**WINDHAM 2016 REVENUE BY LAND USE TYPE (Unaudited)**

<u>ITEM</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>OPEN SPACE</u>	<u>55+ HOUSING</u>	<u>2016 TOTALS</u>	<u>REASON FOR ALLOCATION</u>
Property Taxes	\$ 45,427,234.34	\$ 3,983,666.14	\$ 1,976.52	\$ -	\$ 49,412,877.00	Default
Land Use Change Tax	\$ -	\$ -	\$ 40,765.00	\$ -	\$ 40,765.00	100% Open Space
Yield Tax	\$ -	\$ -	\$ 11,204.00	\$ -	\$ 11,204.00	100% Open Space
Interest	\$ 84,411.04	\$ 7,402.29	\$ 3.67	\$ -	\$ 91,817.00	Default
Penalties/Fees	\$ 3,709.54	\$ 325.30	\$ 0.16	\$ -	\$ 4,035.00	Default
Overpayments/Refunds	\$ 988,551.59	\$ 86,689.40	\$ 43.01	\$ -	\$ 1,075,284.00	Default
Miscellaneous	\$ 70.79	\$ 6.21	\$ 0.00	\$ -	\$ 77.00	Default
Motor Vehicle Permits	\$ 3,385,893.78	\$ 234,453.70	\$ -	\$ -	\$ 3,620,347.48	93.52% residential; 6.48% commercial - based on vehicle registration revenue
State Motor Vehicles	\$ 42,845.68	\$ 2,966.82	\$ -	\$ -	\$ 45,812.50	93.52% residential; 6.48% commercial - based on vehicle registration revenue
Titles	\$ 6,051.00	\$ 419.00	\$ -	\$ -	\$ 6,470.00	93.52% residential; 6.48% commercial - based on vehicle registration revenue
Dog Licenses	\$ 20,476.50	\$ -	\$ -	\$ -	\$ 20,476.50	100% Residential
Revenue from Dog Officer	\$ 1,975.00	\$ -	\$ -	\$ -	\$ 1,975.00	100% Residential
Sale of Town Information	\$ 126.50	\$ -	\$ -	\$ -	\$ 126.50	100% Residential
Boats	\$ 16,022.50	\$ -	\$ -	\$ -	\$ 16,022.50	100% Residential
UCC Filings and Misc	\$ -	\$ 1,959.00	\$ -	\$ -	\$ 1,959.00	100% Commercial
Vital Records	\$ 7,939.00	\$ -	\$ -	\$ -	\$ 7,939.00	100% Residential
OHRV/Hunting and Fishing	\$ 551.00	\$ -	\$ -	\$ -	\$ 551.00	100% Residential
Community Development	\$ 238,196.42	\$ 20,888.24	\$ 10.36	\$ -	\$ 259,095.03	Default (changed from 2014 study)
Solid Waste Disposal	\$ 13,438.65	\$ -	\$ -	\$ -	\$ 13,438.65	100% Residential
Fire Department	\$ 351,251.72	\$ 104,209.54	\$ -	\$ -	\$ 455,461.26	77.12% residential; 22.88% commercial; - based on call volume
Police - Contracted Services	\$ -	\$ 35,189.50	\$ -	\$ -	\$ 35,189.50	100% Commercial
Police - General Revenues	\$ 14,078.08	\$ 1,234.55	\$ 0.61	\$ -	\$ 15,313.25	Default
Cable Franchise Fees	\$ 286,949.54	\$ -	\$ -	\$ -	\$ 286,949.54	100% Residential
State NH Meals and Rooms	\$ 739,497.47	\$ -	\$ -	\$ -	\$ 739,497.47	100% Residential
State NH Highway Block Grant	\$ 308,072.92	\$ 21,332.28	\$ -	\$ -	\$ 329,405.20	93.52% residential; 6.48% commercial - based on vehicle registration revenue
State NH Bridge Aid	\$ -	\$ -	\$ -	\$ -	\$ -	93.52% residential; 6.48% commercial - based on vehicle registration revenue
Other Intergovernmental	\$ 148,111.83	\$ 12,988.42	\$ 6.44	\$ -	\$ 161,106.70	Default
Sale of Town Property	\$ 338,470.08	\$ -	\$ -	\$ -	\$ 338,470.08	100% Residential
Cash Donations/Contributions	\$ 22,939.41	\$ 2,011.63	\$ 1.00	\$ -	\$ 24,952.04	Default
Insurance and Other Reimbursements	\$ 50,641.63	\$ 4,440.93	\$ 2.20	\$ -	\$ 55,084.77	Default
Transfers in from other funds (Trust/Prop/ET/Searles)*	\$ 29,881.60	\$ 2,620.42	\$ 1.30	\$ -	\$ 32,503.32	Default
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	100% Open Space
Current Use Funds	\$ -	\$ -	\$ 85,779.39	\$ -	\$ 85,779.39	100% Open Space
Admin and Misc	\$ 20,050.18	\$ 1,758.27	\$ 0.87	\$ -	\$ 21,809.32	Default
Interest on Investments	\$ 10,751.77	\$ 942.86	\$ 0.47	\$ -	\$ 11,695.10	Default
<b>TOTALS</b>	<b>\$ 52,558,189.58</b>	<b>\$ 4,525,504.50</b>	<b>\$ 139,795.02</b>	<b>\$ -</b>	<b>\$ 57,223,489.10</b>	

*Note: Default Percentages = 91.934% residential; 8.062% commercial; .004% open space;*

**WINDHAM 2016 EXPENDITURES BY LAND USE TYPE**

<u>ITEM</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>OPEN SPACE</u>	<u>55+ HOUSING</u>	<u>2016 TOTALS</u>	<u>REASON FOR ALLOCATION</u>
<b>Departments</b>						
Town Officer's Salaries	\$ 3,302.64	\$ 303.29	\$ 0.36	\$ -	\$ 3,606.29	Default
Administration	\$ 431,204.49	\$ 39,598.49	\$ 47.09	\$ -	\$ 470,850.07	Default
Town Clerk	\$ 251,574.98	\$ 23,102.70	\$ 27.47	\$ -	\$ 274,705.15	Default (changed from 2014 study)
Tax Collector	\$ 126,085.00	\$ 11,578.67	\$ 13.77	\$ -	\$ 137,677.44	Default
Election and Registration	\$ 39,042.73	\$ -	\$ -	\$ -	\$ 39,042.73	100% Residential
Cemetery	\$ 32,568.45	\$ -	\$ -	\$ -	\$ 32,568.45	100% Residential
General Government Buildings	\$ 526,325.93	\$ 48,333.71	\$ 57.47	\$ -	\$ 574,717.11	Default
Property Appraisal/Assessing	\$ 172,282.63	\$ 15,821.11	\$ 18.81	\$ -	\$ 188,122.55	Default
Information Technology	\$ 203,080.08	\$ 18,649.31	\$ 22.18	\$ -	\$ 221,751.56	Default
Searles Building	\$ 34,698.52	\$ -	\$ -	\$ -	\$ 34,698.52	100% Residential
Legal	\$ 40,270.03	\$ 10,409.59	\$ -	\$ -	\$ 50,679.62	79.46% residential, 20.54% commercial per analysis of cases and costs
Retirement Service Charge	\$ -	\$ -	\$ -	\$ -	\$ -	Default
Insurance	\$ 261,746.99	\$ 24,036.82	\$ 28.58	\$ -	\$ 285,812.39	Default
Police Department	\$ 2,733,738.20	\$ 239,730.65	\$ 118.94	\$ -	\$ 2,973,587.79	Default
Dispatching	\$ 441,394.26	\$ 38,707.34	\$ 19.20	\$ -	\$ 480,120.80	Default
Fire Department	\$ 2,462,770.05	\$ 730,655.85	\$ -	\$ -	\$ 3,193,425.90	77.12% residential; 22.88% commercial; - based on call volume
Emergency Management	\$ 2,370.29	\$ -	\$ -	\$ -	\$ 2,370.29	100% Residential
Community Development	\$ 242,281.69	\$ 154,179.26	\$ 44,051.22	\$ -	\$ 440,512.17	55% residential, 35% commercial, 10% open space - per Community Development
Town Maintenance/Highways	\$ 855,545.22	\$ 59,241.59	\$ -	\$ -	\$ 914,786.81	93.52% residential; 6.48% commercial - based on vehicle registration revenue
Street Lights	\$ 17,286.74	\$ -	\$ -	\$ -	\$ 17,286.74	100% Residential
Solid Waste Disposal	\$ 879,029.50	\$ -	\$ -	\$ -	\$ 879,029.50	100% Residential
Health and Human Services	\$ 35,013.14	\$ -	\$ -	\$ -	\$ 35,013.14	100% Residential
Animal Control	\$ -	\$ -	\$ -	\$ -	\$ -	100% Residential
General Assistance	\$ 25,048.53	\$ -	\$ -	\$ -	\$ 25,048.53	100% Residential
Library	\$ 1,035,951.33	\$ -	\$ -	\$ -	\$ 1,035,951.33	100% Residential
Recreation	\$ 240,571.05	\$ -	\$ -	\$ -	\$ 240,571.05	100% Residential
Historic Commission	\$ 1,839.53	\$ -	\$ -	\$ -	\$ 1,839.53	100% Residential
Conservation Commission	\$ -	\$ -	\$ 1,776.24	\$ -	\$ 1,776.24	100% Open Space
Senior Center	\$ 3,894.54	\$ -	\$ -	\$ -	\$ 3,894.54	100% Residential
Cable Television	\$ 111,554.89	\$ -	\$ -	\$ -	\$ 111,554.89	100% Residential
Long Term Note - Prncipal and Interest	\$ 78,498.00	\$ 7,208.65	\$ 8.57	\$ -	\$ 85,715.22	Default
Long Term Note - PI - Conservation	\$ -	\$ -	\$ 85,779.39	\$ -	\$ 85,779.39	100% Open Space
Interst - TAN's	\$ -	\$ -	\$ -	\$ -	\$ -	Default

**Note: Default Percentages = 91.934% residential; 8.062% commercial; .004% open space;**

<u>ITEM</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>OPEN SPACE</u>	<u>55+ HOUSING</u>	<u>2016 TOTALS</u>	<u>REASON FOR ALLOCATION</u>
<b>CIP and other Special Expenses</b>						
Road Improvements	\$ 332,715.54	\$ 25,921.96	\$ -	\$ -	\$ 358,637.50	93.52% residential; 6.48% commercial - based on vehicle registration revenue
Ambulance*	\$ 57,916.36	\$ 17,182.66	\$ -	\$ -	\$ 75,099.02	77.12% residential; 22.88% commercial; - based on call volume
Town Vault Project	\$ 2,496.54	\$ -	\$ -	\$ -	\$ 2,496.54	100% Residential
Rail Trail	\$ 33,717.49	\$ -	\$ -	\$ -	\$ 33,717.49	100% Residential
Highway Truck	\$ 152,645.54	\$ 14,017.79	\$ 16.67	\$ -	\$ 166,680.00	Default
Fire Engine	\$ 275,471.52	\$ 81,727.03	\$ -	\$ -	\$ 357,198.55	77.12% residential; 22.88% commercial; - based on call volume
Library HVAC Replacement	\$ 8,169.85	\$ 750.26	\$ 0.89	\$ -	\$ 8,921.00	Default
Property Maintenance Trust	\$ 45,790.00	\$ 4,205.00	\$ 5.00	\$ -	\$ 50,000.00	Default
Earned Time Trust	\$ 27,474.00	\$ 2,523.00	\$ 3.00	\$ -	\$ 30,000.00	Default
Searles Revenue Fund	\$ 32,500.00	\$ -	\$ -	\$ -	\$ 32,500.00	100% Residential
Campbell Land Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	100% Open Space
Other Reimbursable Grants	\$ -	\$ -	\$ -	\$ -	\$ -	Default
Disaster Assistance Grants	\$ -	\$ -	\$ -	\$ -	\$ -	100% Residential
Donations/Gifts	\$ -	\$ -	\$ -	\$ -	\$ -	100% Residential
Refunds and Abatements	\$ 73,669.70	\$ 6,765.26	\$ 8.04	\$ -	\$ 80,443.00	Default
Conservation Fund Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	100% Open Space
School	\$ 40,241,031.00	\$ -	\$ -	\$ -	\$ 40,241,031.00	100% Residential
County	\$ 2,412,843.11	\$ -	\$ 2,898.89	\$ -	\$ 2,415,742.00	99.88% residential, 0.12% open space - based on review of County budget

**TOTALS** \$ 54,985,410.08 \$ 1,574,649.97 \$ 134,901.79 \$ - \$ 56,694,961.84

Note: Default Percentages = 91.934% residential; 8.062% commercial; .004% open space;

### COST OF SERVICES ANALYSIS SUMMARY - WINDHAM 2016 REVENUE AND EXPENDITURES BY LAND USE TYPE

	<u>Residential</u>	<u>Commercial</u>	<u>Open Space</u>	<u>55+ Housing</u>	<u>TOTALS</u>
Total Revenue	\$ 52,558,189.58	\$ 4,525,504.50	\$ 139,795.02	\$ -	\$ 57,223,489.10
Total Expenditure	\$ 54,985,410.08	\$ 1,574,649.97	\$ 134,901.79	\$ -	\$ 56,694,961.84
RATIO	<b>1:1.05</b>	<b>1:0.35</b>	<b>1:0.96</b>		<b>1:0.99</b>
	1.05	0.35	0.96		0.99
in 2014 Ratios were	<b>1:1.06</b>	<b>1:0.27</b>	<b>1:1.31</b>		<b>1:0.99</b>
in 2009 Ratios were	<b>1:1.05</b>	<b>1:0.28</b>	<b>1:0.57</b>		