

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |                        |  |                |                                |                     |                |                  |               |
|---|------------------------|--|----------------|--------------------------------|---------------------|----------------|------------------|---------------|
| 1000  | GENERAL FUND           |  | 2022<br>ACTUAL | 2023<br>ORIG BUD               | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
| 1000  | GENERAL FUND BAL SHEET |  |                |                                |                     |                |                  |               |
| 1   | 1000                   | 31100 PROP TAXES   | 34,671,528.85  | 38,227,470.00                  | 38,227,470.00       | 37,153,713.19  | 38,227,470.00    | 0.0%          |
|   |                        | Property Tax Commitment - Municipal, County and Education Services   |                |                                |                     |                | 38,227,470       |               |
|   |                        | Tax year 2014 - FY 15 - 25,938,812.  |                |                                |                     |                |                  |               |
|   |                        | Tax year 2015 - FY 16 - 27,181,869.  |                |                                |                     |                |                  |               |
|   |                        | Tax year 2016 - FY 17 - 28,320,128.  |                |                                |                     |                |                  |               |
|   |                        | Tax year 2017 - FY 18 - 30,093,464.  |                |                                |                     |                |                  |               |
|   |                        | Tax year 2018 - FY 19 - 31,799,310.  |                |                                |                     |                |                  |               |
|   |                        | Tax year 2019 - FY 20 - 33,768,661.  |                |                                |                     |                |                  |               |
|   |                        | Tax year 2020 - FY 21 - 35,048,303.  |                |                                |                     |                |                  |               |
|   |                        | Tax year 2021 - FY 22 - 34,459,807.  |                |                                |                     |                |                  |               |
|   |                        | Tax year 2022 - FY 23 - 38,227,466.  |                |                                |                     |                |                  |               |
|   |                        | 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. |                |                                |                     |                |                  |               |
|   |                        |  |                | TY21 VALUE                     | \$2,734,905,000.    |                |                  |               |
|   |                        |  |                | INCREASE                       | 557,727,700.        |                |                  |               |
|   |                        |  |                | TY22 VALUE                     | \$3,292,632,700.    |                |                  |               |
|   |                        |  |                | TAX RATE                       | 11.61 PER THOUSAND  |                |                  |               |
|   |                        |  |                | RE TAXES                       | \$ 37,841,496.68    |                |                  |               |
|   |                        |  |                | PP TAXES                       | \$ 385,973.58       |                |                  |               |
|   |                        |  |                | TOTAL TAXES                    | \$ 38,227,470.26    |                |                  |               |
| 2   | 1000                   | 31101 PPTHOMAS   | 1,310.29       | 0.00                           | 0.00                | 600.72         | 300.00           | 0.0%          |
|   |                        | The Town Council adopted a policy for the collection of Personal Property taxes.   |                |                                |                     |                |                  |               |
|   |                        | Section 5 of the policy named Thomas Agency as its collection agency, and annually following normal collection procedures the Town will send all delinquent taxes (unless negotiated payment arrangements have been made), and after being reviewed by Town Council, to the collection agency for collection.  |                |                                |                     |                |                  |               |
|   |                        |  |                | TURNOVER TO COLLECTION AGENCY  |                     | FY 21 -        | 300              |               |
|   |                        |  |                | 41,670.43 - 03/26/2021         |                     |                |                  |               |
|   |                        |  |                | FY 22 - 3,841.61 - 08/05/2021  |                     |                |                  |               |
|   |                        |  |                | FY 23 - 2,302.21 - 07/31/2022  |                     |                |                  |               |
|   |                        |  |                | COLLECTIONS TO DATE            |                     |                |                  |               |
|   |                        |  |                | FY 21 - 959.65                 |                     |                |                  |               |
|   |                        |  |                | FY 22 - 1,310.29               |                     |                |                  |               |
|   |                        |  |                | NOTE: 30% FEE TO THOMAS AGENCY |                     |                |                  |               |



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |      |                        |  |                |                  |                     |                |                  |               |
|---|------|------------------------|--|----------------|------------------|---------------------|----------------|------------------|---------------|
|   | 1000 | GENERAL FUND           |  | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
|   | 1000 | GENERAL FUND BAL SHEET |  |                |                  |                     |                |                  |               |
| 5   | 1000 | 31130                  | INT TAX  | 68,961.04      | 50,000.00        | 50,000.00           | 45,044.33      | 50,000.00        | 0.0%          |
|   |      |                        | Interest accrued on outstanding property taxes, lien fees collected. |                |                  |                     |                | 50,000           |               |
|   |      |                        | Interest Rate TY 2010 thru 2017 was 7%                               |                |                  |                     |                |                  |               |
|   |      |                        | Interest Rate TY 2018 was 8%   |                |                  |                     |                |                  |               |
|   |      |                        | Interest Rate TY 2019 was 9%   |                |                  |                     |                |                  |               |
|   |      |                        | Interest Rate TY 2020 was 8%   |                |                  |                     |                |                  |               |
|   |      |                        | Interest Rate TY 2021 was 6%   |                |                  |                     |                |                  |               |
|   |      |                        | Interest Rate TY 2022 is currently 4%                                |                |                  |                     |                |                  |               |
|   |      |                        | FY 15 - 110,115.92   |                |                  |                     |                |                  |               |
|   |      |                        | FY 16 - 114,467.36   |                |                  |                     |                |                  |               |
|   |      |                        | FY 17 - 125,041.56   |                |                  |                     |                |                  |               |
|   |      |                        | FY 18 - 93,688.66  |                |                  |                     |                |                  |               |
|   |      |                        | FY 19 - 97,370.26  |                |                  |                     |                |                  |               |
|   |      |                        | FY 20 - 112,155.14   |                |                  |                     |                |                  |               |
|   |      |                        | FY 21 - 97,733.91  |                |                  |                     |                |                  |               |
|   |      |                        | FY 22 - 68,961.04  |                |                  |                     |                |                  |               |
| 6   | 1000 | 31140                  | TX LN FEES   | 33,238.06      | 15,000.00        | 15,000.00           | 18,374.72      | 20,000.00        | 33.3%         |
|   |      |                        | Fees collected on tax liens as they are paid.                        |                |                  |                     |                | 20,000           |               |
|   |      |                        | FY 15 - 19,810.41  |                |                  |                     |                |                  |               |
|   |      |                        | FY 16 - 20,888.13  |                |                  |                     |                |                  |               |
|   |      |                        | FY 17 - 23,456.23  |                |                  |                     |                |                  |               |
|   |      |                        | FY 18 - 15,344.39  |                |                  |                     |                |                  |               |
|   |      |                        | FY 19 - 13,008.93  |                |                  |                     |                |                  |               |
|   |      |                        | FY 20 - 36,446.23  |                |                  |                     |                |                  |               |
|   |      |                        | FY 21 - 47,773.92  |                |                  |                     |                |                  |               |
|   |      |                        | FY 22 - 33,238.06  |                |                  |                     |                |                  |               |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |                        |   |                |   |                     |                |                  |               |
|---|------------------------|---|----------------|---|---------------------|----------------|------------------|---------------|
| 1000  | GENERAL FUND           |   | 2022<br>ACTUAL | 2023<br>ORIG BUD  | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
| 1000  | GENERAL FUND BAL SHEET |   |                |   |                     |                |                  |               |
| 7   | 1000                   | 31200 EXCISE TAX  | 4,346,184.55   | 3,600,000.00  | 3,600,000.00        | 3,359,706.05   | 3,650,000.00     | 1.4%          |
|   |                        | 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. |                | FY23 BUDGET WAS REDUCED BY \$400,000 DUE TO - NEW VEHICLE PURCHASES.  |                     |                | 3,650,000        |               |
|   |                        | FY 15 - 3,037,966.<br>FY 16 - 3,364,943.<br>FY 17 - 3,627,003.<br>FY 18 - 3,813,712.<br>FY 19 - 3,986,080.<br>FY 20 - 3,803,031. (COVID 19)<br>FY 21 - 4,560,243.<br>FY 22 - 4,346,305.   |                | 3/6/23 - FY 24 REVENUE HISTORY IMPROVES - TM - INCREASE 50,000.   |                     |                |                  |               |
| 8   | 1000                   | 31210 BOAT EXC  | 38,095.80      | 43,000.00   | 43,000.00           | 10,986.05      | 43,000.00        | 0.0%          |
|   |                        | Boat excise taxes.  |                | The town appropriates watercraft excise tax funds from the previous fiscal year to finance the Watershed Protection Grant Applications. |                     |                | 43,000           |               |
|   |                        | FY 15 - 33,416.20<br>FY 16 - 35,903.80<br>FY 17 - 34,991.13<br>FY 18 - 37,073.38<br>FY 19 - 34,994.55<br>FY 20 - 38,694.86<br>FY 21 - 40,386.80<br>FY 22 - 38,095.80  |                | FY 21 FUNDS WILL BE USED FOR THE FY23 WATERSHED PROTECTION GRANT AND FY 22 FUNDS WILL BE USED FOR THE FY 24 WATERSHED PROTECTION GRANT  |                     |                |                  |               |
| 9   | 1000                   | 32110 DOGS  | 16,114.00      | 12,500.00   | 12,500.00           | 10,505.00      | 12,500.00        | 0.0%          |
|   |                        | Dog licenses.   |                |   |                     |                | 12,500           |               |
|   |                        | FY 15 - 10,761.50<br>FY 16 - 10,227.50<br>FY 17 - 15,332.00<br>FY 18 - 10,860.50<br>FY 19 - 14,686.00<br>FY 20 - 14,421.00<br>FY 21 - 10,107.00<br>FY 22 - 16,114.00  |                |   |                     |                |                  |               |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

### ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24

|    | 1000 | GENERAL FUND  | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
|----|------|---|----------------|------------------|---------------------|----------------|------------------|---------------|
|    | 1000 | GENERAL FUND BAL SHEET  |                |                  |                     |                |                  |               |
| 10 | 1000 | 32120 HUNT/FISH   | 1,443.75       | 2,000.00         | 2,000.00            | 911.25         | 2,000.00         | 0.0%          |
|    |      | Hunting and fishing license fees collected by the town as an agent for the state. |                |                  |                     |                | 2,000            |               |
|    |      | FY 15 - 2,362.50  |                |                  |                     |                |                  |               |
|    |      | FY 16 - 2,368.50  |                |                  |                     |                |                  |               |
|    |      | FY 17 - 2,080.50  |                |                  |                     |                |                  |               |
|    |      | FY 18 - 1,913.75  |                |                  |                     |                |                  |               |
|    |      | FY 19 - 1,789.00  |                |                  |                     |                |                  |               |
|    |      | FY 20 - 1,399.75  |                |                  |                     |                |                  |               |
|    |      | FY 21 - 1,639.00  |                |                  |                     |                |                  |               |
|    |      | FY 22 - 1,443.75  |                |                  |                     |                |                  |               |
| 11 | 1000 | 32210 MV REG  | 83,204.00      | 75,000.00        | 75,000.00           | 62,153.00      | 75,000.00        | 0.0%          |
|    |      | Motor vehicle agent fees.   |                |                  |                     |                | 75,000           |               |
|    |      | Fees changed FY 20.   |                |                  |                     |                |                  |               |
|    |      | \$5. fee re-registration  |                |                  |                     |                |                  |               |
|    |      | \$6. fee new registration   |                |                  |                     |                |                  |               |
|    |      | FY 15 - 51,169.   |                |                  |                     |                |                  |               |
|    |      | FY 16 - 53,000.   |                |                  |                     |                |                  |               |
|    |      | FY 17 - 53,981.   |                |                  |                     |                |                  |               |
|    |      | FY 18 - 54,182.   |                |                  |                     |                |                  |               |
|    |      | FY 19 - 57,437.   |                |                  |                     |                |                  |               |
|    |      | FY 20 - 69,868.   |                |                  |                     |                |                  |               |
|    |      | FY 21 - 90,442.   |                |                  |                     |                |                  |               |
|    |      | FY 22 - 83,204.   |                |                  |                     |                |                  |               |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |      |   |                |                  |                     |                |                  |               |
|---|------|---|----------------|------------------|---------------------|----------------|------------------|---------------|
|   | 1000 | GENERAL FUND  | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
|   | 1000 | GENERAL FUND BAL SHEET  |                |                  |                     |                |                  |               |
| 12  | 1000 | 32220 SNOW REG  | 7,526.36       | 7,600.00         | 7,600.00            | 7,059.72       | 7,600.00         | 0.0%          |
|   |      | Snowmobile registrations, recently used as the basis for support of the Windham Drifters in account 11500 |                |                  |                     |                | 7,600            |               |
|   |      | Fee - \$2. - New Registration   |                |                  |                     |                |                  |               |
|   |      | Fee - \$1. - Re-Registration  |                |                  |                     |                |                  |               |
|   |      | Maine Snowmobile Reimbursement  |                |                  |                     |                |                  |               |
|   |      | FY 16 - 6,335.34  |                |                  |                     |                |                  |               |
|   |      | FY 17 - 4,508.22  |                |                  |                     |                |                  |               |
|   |      | FY 18 - 6,295.62  |                |                  |                     |                |                  |               |
|   |      | FY 19 - 6,981.80  |                |                  |                     |                |                  |               |
|   |      | FY 20 - 7,229.46  |                |                  |                     |                |                  |               |
|   |      | FY 21 - 7,220.84  |                |                  |                     |                |                  |               |
|   |      | FY 22 - 7,526.36  |                |                  |                     |                |                  |               |
| 13  | 1000 | 32230 BOAT REG  | 1,787.40       | 1,600.00         | 1,600.00            | 604.00         | 1,600.00         | 0.0%          |
|   |      | Boat registration fees payable to the town as the state's agent.  |                |                  |                     |                | 1,600            |               |
|   |      | Fee - \$2. - New Registration   |                |                  |                     |                |                  |               |
|   |      | Fee - \$1. - Re-Registration  |                |                  |                     |                |                  |               |
|   |      | \$1. - Milfoil  |                |                  |                     |                |                  |               |
|   |      | FY 15 - 1,699.80  |                |                  |                     |                |                  |               |
|   |      | FY 16 - 1,731.60  |                |                  |                     |                |                  |               |
|   |      | FY 17 - 1,843.80  |                |                  |                     |                |                  |               |
|   |      | FY 18 - 1,817.20  |                |                  |                     |                |                  |               |
|   |      | FY 19 - 1,620.00  |                |                  |                     |                |                  |               |
|   |      | FY 20 - 1,416.20  |                |                  |                     |                |                  |               |
|   |      | FY 21 - 1,865.00  |                |                  |                     |                |                  |               |
|   |      | FY 22 - 1,787.40  |                |                  |                     |                |                  |               |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |      |   |                |                  |                     |                |                       |               |
|---|------|---|----------------|------------------|---------------------|----------------|-----------------------|---------------|
|   | 1000 | GENERAL FUND  | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM      | PCT<br>CHANGE |
|   | 1000 | GENERAL FUND BAL SHEET  |                |                  |                     |                |                       |               |
| 14  | 1000 | 32240 ATV REG<br>ATV registration fees payable to the town as the state's agent.<br><br>\$2. - New Registration<br>\$1. - Re-registration<br><br>FY 15 - 604.<br>FY 16 - 618.<br>FY 17 - 632.<br>FY 18 - 456.<br>FY 19 - 639.<br>FY 20 - 655.<br>FY 21 - 790.<br>FY 22 - 641.   | 641.00         | 600.00           | 600.00              | 347.00         | 600.00<br>600         | 0.0%          |
| 15  | 1000 | 32310 BLDG FEES<br>Building fees, increasing and decreasing along with the economy and building activity.<br><br>New fees in place Feb 2020<br><br>FY 15 - 109,517.53<br>FY 16 - 140,882.09<br>FY 17 - 154,804.78<br>FY 18 - 148,929.82<br>FY 19 - 159,208.36<br>FY 20 - 377,106.01<br>FY 21 - 594,661.60<br>FY 22 - 435,665.74 | 435,665.74     | 377,500.00       | 377,500.00          | 342,231.06     | 377,500.00<br>377,500 | 0.0%          |
| 16  | 1000 | 32320 PLMB FEES<br>Plumbing fees, increasing and decreasing along with the economy and building activity.<br><br>FY 15 - 42,055.00<br>FY 16 - 48,651.25<br>FY 17 - 57,800.00<br>FY 18 - 48,455.00<br>FY 19 - 53,010.00<br>FY 20 - 68,807.50<br>FY 21 - 65,940.00<br>FY 22 - 64,112.50   | 64,112.50      | 55,000.00        | 55,000.00           | 42,180.00      | 55,000.00<br>55,000   | 0.0%          |

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| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |      |  |                |                  |                     |                |                  |               |
|---|------|--|----------------|------------------|---------------------|----------------|------------------|---------------|
|   | 1000 | GENERAL FUND                                   | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
|   | 1000 | GENERAL FUND BAL SHEET                         |                |                  |                     |                |                  |               |
| 17  | 1000 | 32330 HOME OCC<br>Home Occupation permit fees. | 500.00         | 200.00           | 200.00              | 100.00         | 300.00<br>300    | 50.0%         |
|   |      | FY 15 - 0.00                                   |                |                  |                     |                |                  |               |
|   |      | FY 16 - 250.00                                 |                |                  |                     |                |                  |               |
|   |      | FY 17 - 150.00                                 |                |                  |                     |                |                  |               |
|   |      | FY 18 - 120.00                                 |                |                  |                     |                |                  |               |
|   |      | FY 19 - 180.00                                 |                |                  |                     |                |                  |               |
|   |      | FY 20 - 390.00                                 |                |                  |                     |                |                  |               |
|   |      | FY 21 - 500.00                                 |                |                  |                     |                |                  |               |
|   |      | FY 22 - 500.00                                 |                |                  |                     |                |                  |               |
| 18  | 1000 | 32340 ACC APTS<br>Other permit fees.           | 500.00         | 300.00           | 300.00              | 0.00           | 400.00<br>400    | 33.3%         |
|   |      | FY 15 - 0.00                                   |                |                  |                     |                |                  |               |
|   |      | FY 16 - 0.00                                   |                |                  |                     |                |                  |               |
|   |      | FY 17 - 100.00                                 |                |                  |                     |                |                  |               |
|   |      | FY 18 - 500.00                                 |                |                  |                     |                |                  |               |
|   |      | FY 19 - 200.00                                 |                |                  |                     |                |                  |               |
|   |      | FY 20 - 1,300.00                               |                |                  |                     |                |                  |               |
|   |      | FY 21 - 1,000.00                               |                |                  |                     |                |                  |               |
|   |      | FY 22 - 500.00                                 |                |                  |                     |                |                  |               |
| 19  | 1000 | 32350 CH USE PMT<br>Other permit fees.         | 550.00         | 1,000.00         | 1,000.00            | 350.00         | 500.00<br>500    | -50.0%        |
|   |      | FY 15 - 0.00                                   |                |                  |                     |                |                  |               |
|   |      | FY 16 - 250.00                                 |                |                  |                     |                |                  |               |
|   |      | FY 17 - 700.00                                 |                |                  |                     |                |                  |               |
|   |      | FY 18 - 800.00                                 |                |                  |                     |                |                  |               |
|   |      | FY 19 - 950.00                                 |                |                  |                     |                |                  |               |
|   |      | FY 20 - 550.00                                 |                |                  |                     |                |                  |               |
|   |      | FY 21 -1,500.00                                |                |                  |                     |                |                  |               |
|   |      | FY 22 - 550.00                                 |                |                  |                     |                |                  |               |



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| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |      |  |                |                  |                     |                |                   |               |
|---|------|--|----------------|------------------|---------------------|----------------|-------------------|---------------|
|   | 1000 | GENERAL FUND   | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM  | PCT<br>CHANGE |
|   | 1000 | GENERAL FUND BAL SHEET   |                |                  |                     |                |                   |               |
| 20  | 1000 | 32360 SHORELAND<br>Shoreland zoning permit fees.   | 5,200.00       | 3,500.00         | 3,500.00            | 5,450.00       | 4,000.00<br>4,000 | 14.3%         |
|   |      | FY 15 - 3,550.<br>FY 16 - 3,900.<br>FY 17 - 3,350.<br>FY 18 - 3,500.<br>FY 19 - 3,620.<br>FY 20 - 3,800.<br>FY 21 - 6,350.<br>FY 22 - 5,200. |                |                  |                     |                |                   |               |
| 21  | 1000 | 32370 SUBSURF<br>Sub-surface review fees.  | 7,450.00       | 4,650.00         | 4,650.00            | 3,800.00       | 4,650.00<br>4,650 | 0.0%          |
|   |      | FY 15 - 3,280.<br>FY 16 - 4,080.<br>FY 17 - 4,650.<br>FY 18 - 3,780.<br>FY 19 - 4,590.<br>FY 20 - 5,860.<br>FY 21 - 8,510.<br>FY 22 - 7,450. |                |                  |                     |                |                   |               |
| 22  | 1000 | 32380 JUNKYARD<br>Annual licensing of auto graveyards/junkyards grandfathered under state law.   | 390.60         | 390.00           | 390.00              | 279.00         | 390.00<br>390     | 0.0%          |
|   |      | FY 15 - 390.60<br>FY 16 - 390.60<br>FY 17 - 446.40<br>FY 18 - 390.60<br>FY 19 - 390.60<br>FY 20 - 390.60<br>FY 21 - 502.00<br>FY 22 - 390.60 |                |                  |                     |                |                   |               |

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| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |      |  |                |                  |                     |                |                     |               |
|---|------|--|----------------|------------------|---------------------|----------------|---------------------|---------------|
|   | 1000 | GENERAL FUND   | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM    | PCT<br>CHANGE |
|   | 1000 | GENERAL FUND BAL SHEET   |                |                  |                     |                |                     |               |
| 23  | 1000 | 32410 ZBA<br>Board of appeals applications.  | 1,200.00       | 1,500.00         | 1,500.00            | 400.00         | 1,200.00<br>1,200   | -20.0%        |
|   |      | FY 15 - 1,600  |                |                  |                     |                |                     |               |
|   |      | FY 16 - 2,800  |                |                  |                     |                |                     |               |
|   |      | FY 17 - 2,000  |                |                  |                     |                |                     |               |
|   |      | FY 18 - 1,200  |                |                  |                     |                |                     |               |
|   |      | FY 19 - 800  |                |                  |                     |                |                     |               |
|   |      | FY 20 - 400  |                |                  |                     |                |                     |               |
|   |      | FY 21 - 400  |                |                  |                     |                |                     |               |
|   |      | FY 22 - 1200   |                |                  |                     |                |                     |               |
| 24  | 1000 | 32420 SUBDIV<br>Subdivision/review fees. For 2020, as was the case in 2018 & 2019, this account includes \$55,000 in fees as revenue to offset the town engineer's position in account 17110. Previously, these 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. | 40,547.50      | 50,000.00        | 50,000.00           | 10,781.25      | 40,000.00<br>40,000 | -20.0%        |
|   |      | FY 15 - 16,350.  |                |                  |                     |                |                     |               |
|   |      | FY 16 - 21,050.  |                |                  |                     |                |                     |               |
|   |      | FY 17 - 25,096.  |                |                  |                     |                |                     |               |
|   |      | FY 18 - 42,028.  |                |                  |                     |                |                     |               |
|   |      | FY 19 - 69,476.  |                |                  |                     |                |                     |               |
|   |      | FY 20 - 59,356.  |                |                  |                     |                |                     |               |
|   |      | FY 21 - 44,344.  |                |                  |                     |                |                     |               |
|   |      | FY 22 - 40,547.  |                |                  |                     |                |                     |               |
| 25  | 1000 | 32430 SUBDIV AMD<br>Subdivision amendment fees.  | 0.00           | 1,000.00         | 1,000.00            | 0.00           | 0.00<br>0           | -100.0%       |
|   |      | FY 15 - 2,800.   |                |                  |                     |                |                     |               |
|   |      | FY 16 - 2,450.   |                |                  |                     |                |                     |               |
|   |      | FY 17 - 2,100.   |                |                  |                     |                |                     |               |
|   |      | FY 18 - 5,250.   |                |                  |                     |                |                     |               |
|   |      | FY 19 - 0.   |                |                  |                     |                |                     |               |
|   |      | FY 20 - 0.   |                |                  |                     |                |                     |               |
|   |      | FY 21 - 0.   |                |                  |                     |                |                     |               |
|   |      | FY 22 - 0.   |                |                  |                     |                |                     |               |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |      |                        |                                    |                |                  |                     |                |                  |               |
|---|------|------------------------|------------------------------------|----------------|------------------|---------------------|----------------|------------------|---------------|
|   | 1000 | GENERAL FUND           |                                    | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
|   | 1000 | GENERAL FUND BAL SHEET |                                    |                |                  |                     |                |                  |               |
| 26  | 1000 | 32440                  | SITE PLAN                          | 12,475.00      | 8,000.00         | 8,000.00            | 8,050.00       | 8,000.00         | 0.0%          |
|   |      |                        | Site plan review application fees. |                |                  |                     |                | 8,000            |               |
|   |      |                        | FY 15 - 5,975.                     |                |                  |                     |                |                  |               |
|   |      |                        | FY 16 - 9,925.                     |                |                  |                     |                |                  |               |
|   |      |                        | FY 17 - 12,350.                    |                |                  |                     |                |                  |               |
|   |      |                        | FY 18 - 7,025.                     |                |                  |                     |                |                  |               |
|   |      |                        | FY 19 - 14,100.                    |                |                  |                     |                |                  |               |
|   |      |                        | FY 20 - 15,705.                    |                |                  |                     |                |                  |               |
|   |      |                        | FY 21 - 15,643.                    |                |                  |                     |                |                  |               |
|   |      |                        | FY 22 - 12,475.                    |                |                  |                     |                |                  |               |
| 27  | 1000 | 32450                  | GRAVEL PIT                         | 0.00           | 0.00             | 0.00                | 0.00           | 0.00             | 0.0%          |
|   |      |                        | Gravel pit fees.                   |                |                  |                     |                | 0                |               |
|   |      |                        | FY 15 - 0.00                       |                |                  |                     |                |                  |               |
|   |      |                        | FY 16 - 650.00                     |                |                  |                     |                |                  |               |
|   |      |                        | FY 17 - 0.00                       |                |                  |                     |                |                  |               |
|   |      |                        | FY 18 - 0.00                       |                |                  |                     |                |                  |               |
|   |      |                        | FY 19 - 0.00                       |                |                  |                     |                |                  |               |
|   |      |                        | FY 20 - 0.00                       |                |                  |                     |                |                  |               |
|   |      |                        | FY 21 - 650.00                     |                |                  |                     |                |                  |               |
|   |      |                        | FY 22 - 0.00                       |                |                  |                     |                |                  |               |
| 28  | 1000 | 32460                  | ZONE CHG                           | 600.00         | 100.00           | 100.00              | 2,000.00       | 100.00           | 0.0%          |
|   |      |                        | Zone change fees.                  |                |                  |                     |                | 100              |               |
|   |      |                        | FY 15 - 1,100.                     |                |                  |                     |                |                  |               |
|   |      |                        | FY 16 - 300.                       |                |                  |                     |                |                  |               |
|   |      |                        | FY 17 - 0.                         |                |                  |                     |                |                  |               |
|   |      |                        | FY 18 - 600.                       |                |                  |                     |                |                  |               |
|   |      |                        | FY 19 - 0.                         |                |                  |                     |                |                  |               |
|   |      |                        | FY 20 - 600.                       |                |                  |                     |                |                  |               |
|   |      |                        | FY 21 - 0.                         |                |                  |                     |                |                  |               |
|   |      |                        | FY 22 - 600.                       |                |                  |                     |                |                  |               |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |                        |  |                |   |                     |                |                  |               |
|---|------------------------|--|----------------|---|---------------------|----------------|------------------|---------------|
| 1000  | GENERAL FUND           |  | 2022<br>ACTUAL | 2023<br>ORIG BUD  | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
| 1000  | GENERAL FUND BAL SHEET |  |                |   |                     |                |                  |               |
| 29  | 1000                   | 33100 REV SHRNG  | 2,624,794.75   | 2,500,000.00  | 2,500,000.00        | 2,244,166.60   | 2,500,000.00     | 0.0%          |
|   |                        | Maine cities and towns receive a share of state sales and income tax revenue as a set-aside.   |                | 3/6/23 - TM - INCREASE \$200,000.                             |                     |                | 2,500,000        |               |
|   |                        |  |                | 3/21/23 TM - PROJECTIONS - REDUCE \$200,000                   |                     |                |                  |               |
|   |                        | FY 16 - 721,722.   |                |   |                     |                |                  |               |
|   |                        | FY 17 - 677,412.   |                |   |                     |                |                  |               |
|   |                        | FY 18 - 742,104.   |                |   |                     |                |                  |               |
|   |                        | FY 19 - 846,478.   |                |   |                     |                |                  |               |
|   |                        | FY 20 - 1,278,689.   |                |   |                     |                |                  |               |
|   |                        | FY 21 - 1,738,822.   |                |   |                     |                |                  |               |
|   |                        | FY 22 - 2,624,794.   |                |   |                     |                |                  |               |
| 30  | 1000                   | 33105 HOMESTD  | 1,092,141.69   | 1,055,890.00  | 1,055,890.00        | 858,372.31     | 1,055,890.00     | 0.0%          |
|   |                        | The homestead exemption provides a reduction of up to \$20,000(\$15,000 for 2016 and \$10,000 for years prior to 2016) in the value of your home for property tax purposes. To qualify, you must be a permanent resident of Maine, the home must be your permanent residence, you must have owned a home in Maine for twelve months prior to applying and an application must be filed on or before April 1 with the municipality where the property is located. The exemption applies to any residential property that is assessed as real property. For instance, a mobile located on a rented lot may qualify for an exemption. |                | HOMESTEAD EXEMPTION RATE CHANGED 4/1/20 FROM 20,000 TO 25,000 |                     |                | 1,055,890        |               |
|   |                        | FY 15 - 331,367.   |                |   |                     |                |                  |               |
|   |                        | FY 16 - 424,503.   |                |   |                     |                |                  |               |
|   |                        | FY 17 - 529,977.   |                |   |                     |                |                  |               |
|   |                        | FY 18 - 743,658.   |                |   |                     |                |                  |               |
|   |                        | FY 19 - 885,151.   |                |   |                     |                |                  |               |
|   |                        | FY 20 - 864,551.   |                |   |                     |                |                  |               |
|   |                        | FY 21 - 1,261,258.   |                |   |                     |                |                  |               |
|   |                        | FY 22 - 1,092,141.   |                |   |                     |                |                  |               |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |                        |   |                |   |                     |                |                  |               |
|---|------------------------|---|----------------|---|---------------------|----------------|------------------|---------------|
| 1000  | GENERAL FUND           |   | 2022<br>ACTUAL | 2023<br>ORIG BUD                                    | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
| 1000  | GENERAL FUND BAL SHEET |   |                |   |                     |                |                  |               |
| 31  | 1000                   | 33106 VET REIMB   | 7,416.00       | 9,000.00  | 9,000.00            | 0.00           | 9,000.00         | 0.0%          |
|   |                        | A Maine resident and a veteran who served on active duty in the U.S. Armed Forces is eligible for a limited exemption from property tax on real estate or personal property.  |                |   |                     |                | 9,000            |               |
|   |                        | FY 16 - 9,289   |                |   |                     |                |                  |               |
|   |                        | FY 17 - 9,700   |                |   |                     |                |                  |               |
|   |                        | FY 18 - 9,298   |                |   |                     |                |                  |               |
|   |                        | FY 19 - 0   |                |   |                     |                |                  |               |
|   |                        | FY 20 - 8,544   |                |   |                     |                |                  |               |
|   |                        | FY 21 - 8,814   |                |   |                     |                |                  |               |
|   |                        | FY 22 - 7,416   |                |   |                     |                |                  |               |
| 32  | 1000                   | 33107 BETTE   | 109,354.00     | 117,658.00  | 117,658.00          | 117,658.00     | 117,658.00       | 0.0%          |
|   |                        | The BETE program is a 100% property tax exemption program for eligible property that would have been first subject to tax in Maine on or after 04/01/08. BETE does not replace the Business Equipment Tax Reimbursement program. The BETR program remains in place for qualified property placed in service after April 1, 1995 and on or before April 1, 2007 and for retail property placed in service after April 1, 1995.               |                | 8/24/22 - ACTUAL FROM ASSESSING TAX CALC \$117,658. |                     |                | 117,658          |               |
|   |                        | FY 17 - 54,100  |                |   |                     |                |                  |               |
|   |                        | FY 18 - 65,893  |                |   |                     |                |                  |               |
|   |                        | FY 19 - 100,599   |                |   |                     |                |                  |               |
|   |                        | FY 20 - 101,722   |                |   |                     |                |                  |               |
|   |                        | FY 21 - 110,954   |                |   |                     |                |                  |               |
|   |                        | FY 22 - 109,076   |                |   |                     |                |                  |               |
|   |                        | FY 23 - 117,658   |                |   |                     |                |                  |               |
| 33  | 1000                   | 33109 RENEW ENG   | 140.00         | 0.00  | 0.00                | 180.00         | 180.00           | 0.0%          |
|   |                        | State of Maine reimbursement exemption reimbursement to Municipality. Solar & wind energy equipment that generates heat or electricity if all of the energy is (1) used on the site where the property is located; or (2) Transmitted through the facilities of a transmission and distribution utility, and a utility customer or customers receive a utility bill credit for the energy generated by the equipment pursuant to Title 35-A |                | FY 22 - 140.  |                     |                | 180              |               |
|   |                        |   |                | FY 23 - 180.  |                     |                |                  |               |

**Town of Windham**

**NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE**

**ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24**

|      |                        |   | 2022       | 2023         | 2023         | 2023       | 2024                    | PCT    |
|------|------------------------|---|------------|--------------|--------------|------------|-------------------------|--------|
| 1000 | GENERAL FUND           |   | ACTUAL     | ORIG BUD     | REVISED BUD  | ACTUAL     | FIN COMM                | CHANGE |
| 1000 | GENERAL FUND BAL SHEET |   |            |              |              |            |                         |        |
| 34   | 1000                   | 33110 TREE GR<br>Tree growth payments from the State of Maine.<br><br>FY 15 - 21,271.69<br>FY 16 - 20,671.32<br>FY 17 - 19,526.85<br>FY 18 - 20,908.48<br>FY 19 - 20,066.19<br>FY 20 - 20,106.83<br>FY 21 - 19,622.25<br>FY 22 - 29,178.15  | 29,178.15  | 21,000.00    | 21,000.00    | 30,238.93  | 21,000.00<br>21,000     | 0.0%   |
| 35   | 1000                   | 33120 URIP<br>Local Road Assistance (until recently the Urban-Rural Initiative Program) payments are from the Maine Department of Transportation for road improvements. This is considered to be an offset for the Town's road improvement program (account 19200).<br><br>FY 15 - 248,320.<br>FY 16 - 250,876.<br>FY 17 - 248,636.<br>FY 18 - 253,006.<br>FY 19 - 251,152.<br>FY 20 - 258,836.<br>FY 21 - 241,908.<br>FY 22 - 261,672. | 261,672.00 | 255,000.00   | 255,000.00   | 262,980.00 | 255,000.00<br>255,000   | 0.0%   |
| 36   | 1000                   | 33125 ME MPI-LAP<br>RD-2023-006<br>SW SIDEWALK - BLUE SEAL TO DEPOT ST<br>\$1,400,000.<br>BOND - APPROVED 275,000 DELAYED<br>ADD/L BOND NEEDED -725,000.<br>MPI PACTS - 400,000.<br><br>S. Windham Sidewalk - Blue Seal to Depot St, both sides<br>Rebuild sidewalk on East side of 202.<br>Build new sidewalk on West side of 202.<br>This is a PACTS/MPI project.   | 0.00       | 1,700,000.00 | 1,700,000.00 | 0.00       | 1,650,000.00<br>400,000 | -2.9%  |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |                        |   |                |                  |                     |                |                  |               |
|---|------------------------|---|----------------|------------------|---------------------|----------------|------------------|---------------|
| 1000  | GENERAL FUND           |   | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
| 1000  | GENERAL FUND BAL SHEET |   |                |                  |                     |                |                  |               |
| 36  | 1000                   | 33125 ME MPI-LAP  | 0.00           | 1,700,000.00     | 1,700,000.00        | 0.00           | 1,650,000.00     | -2.9%         |
|   |                        | RD-2023-004   |                |                  |                     |                | 0                |               |
|   |                        | RIVER RD/202 INTERSECTION/SIDEWALK  |                |                  |                     |                |                  |               |
|   |                        | \$1,484,000.  |                |                  |                     |                |                  |               |
|   |                        | BOND - 775,000  |                |                  |                     |                |                  |               |
|   |                        | MDOT - MPI - \$625,000  |                |                  |                     |                |                  |               |
|   |                        | ENGINEERING - 84,100 (19200-46990)  |                |                  |                     |                |                  |               |
|   |                        | Engineering for River Road, 202 Intersection Improvements, and sidewalk from River Road to S Windham. This is the DOT/MPI project for FY24. |                |                  |                     |                |                  |               |
|   |                        | Pedestrian crosswalks at River Road and Rte 202/Bingas intersection with safe landing zones.  |                |                  |                     |                |                  |               |
|   |                        | - Drainage improvements with stormwater improvements, and geometric improvements of intersection  |                |                  |                     |                |                  |               |
|   |                        | - Smart signal upgrade  |                |                  |                     |                |                  |               |
|   |                        | RD-2023-004   |                |                  |                     |                | 1,250,000        |               |
|   |                        | RIVER RD INTERSECTION /RTE 202  |                |                  |                     |                |                  |               |
|   |                        | \$2,627,480.  |                |                  |                     |                |                  |               |
|   |                        | -BOND FY23 DELAYED \$775,000.   |                |                  |                     |                |                  |               |
|   |                        | NEW BOND FUNDS \$602,480.   |                |                  |                     |                |                  |               |
|   |                        | -MDOT - MPI \$625,000.  |                |                  |                     |                |                  |               |
|   |                        | MDOT YR 2 625,000.  |                |                  |                     |                |                  |               |
|   |                        | -ENGINEERING - \$84,100.  |                |                  |                     |                |                  |               |
|   |                        | engineering FOR RVER ROAD, 202 INTERSECTION IMPROVEMENTS, AND SIDEWALK FROM RIVER RD. TO SO. Windham. THIS IS THE DOT/MPI PROJECT           |                |                  |                     |                |                  |               |
|   |                        |   |                |                  |                     |                |                  |               |
|   |                        |   |                |                  |                     |                |                  |               |
| 37  | 1000                   | 33130 GEN ASST  | 23,081.43      | 30,000.00        | 30,000.00           | 78,220.90      | 99,225.00        | 230.8%        |
|   |                        | The Town receives reimbursement for 70% of its direct general assistance expenses from the State of Maine.                                  |                |                  |                     |                | 99,225           |               |
|   |                        | FY 15 - 6,768.68  |                |                  |                     |                |                  |               |
|   |                        | FY 16 - 3,985.48  |                |                  |                     |                |                  |               |
|   |                        | FY 17 - 11,248.81   |                |                  |                     |                |                  |               |
|   |                        | FY 18 - 42,464.35   |                |                  |                     |                |                  |               |
|   |                        | FY 19 - 40,266.10   |                |                  |                     |                |                  |               |
|   |                        | FY 20 - 39,865.81   |                |                  |                     |                |                  |               |
|   |                        | FY 21 - 60,158.84   |                |                  |                     |                |                  |               |
|   |                        | FY 22 - 23,081.43   |                |                  |                     |                |                  |               |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |      |   |                |                  |                     |                |                     |               |
|---|------|---|----------------|------------------|---------------------|----------------|---------------------|---------------|
|   | 1000 | GENERAL FUND  | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM    | PCT<br>CHANGE |
|   | 1000 | GENERAL FUND BAL SHEET  |                |                  |                     |                |                     |               |
| 38  | 1000 | 33140 SSI RECOV<br>Recoveries of income from GA recipients who later are granted SSI.<br><br>FY 15 - 1,246.20<br>FY 16 - 0.00<br>FY 17 - 3,822.25<br>FY 18 - 0.00<br>FY 20 - 2,205.00<br>FY 22 - 0.00                                     | 0.00           | 0.00             | 0.00                | 0.00           | 0.00<br>0           | 0.0%          |
| 39  | 1000 | 34100 TAX RPS<br>Tax reports.<br><br>\$3. PER REPORT<br><br>FY 15 - 83.<br>FY 16 - 42.<br>FY 17 - 184.<br>FY 18 - 13.<br>FY 19 - 24.<br>FY 20 - 24.<br>FY 21 - 84.<br>FY 22 - 66.   | 66.00          | 20.00            | 20.00               | 6.00           | 20.00<br>20         | 0.0%          |
| 40  | 1000 | 34110 CLERK FEES<br>Town clerk fees on transactions as authorized by statute.<br><br>FY 15 - 46,649.<br>FY 16 - 36,650.<br>FY 17 - 41,463.<br>FY 18 - 35,886.<br>FY 19 - 37,486.<br>FY 20 - 36,139.<br>FY 21 - 44,524.<br>FY 22 - 40,850. | 40,849.85      | 38,000.00        | 38,000.00           | 25,847.55      | 38,000.00<br>38,000 | 0.0%          |



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |                        |   |                |   |                     |                |                  |               |
|---|------------------------|---|----------------|---|---------------------|----------------|------------------|---------------|
| 1000  | GENERAL FUND           |   | 2022<br>ACTUAL | 2023<br>ORIG BUD  | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
| 1000  | GENERAL FUND BAL SHEET |   |                |   |                     |                |                  |               |
| 41  | 1000                   | 34111 MAR APP   | 49,899.00      | 90,000.00   | 90,000.00           | 54,500.00      | 29,250.00        | -67.5%        |
|   |                        | Town ordinance enacted pursuant to laws of the State of Maine.<br>The purpose of this Ordinance is to set forth procedures and standards for the issuance of local licenses for Marijuana Businesses in order to protect public health, safety and welfare.   |                | 2/23/23 - TM - ADJUST REVENUE - NEW RATES - 20,750.   |                     |                | 29,250           |               |
|   |                        | FY 20 - 2,500.<br>FY 21 - 73,001.<br>FY 22 - 49,899.  |                |   |                     |                |                  |               |
| 42  | 1000                   | 34112 MAR EDU   | 0.00           | 1.00  | 1.00                | 19,360.00      | 1.00             | 0.0%          |
|   |                        | Part of the Marijuana Business Licensing Ordinance adapted by Council in May 2020, a business license "applicant shall also pay an "education fee" in the amount set by Council, " and granted at the Council discretion to educational institutions or nonprofit agencies for support of initiatives aimed at educating Windham youth regarding marijuana and other drugs. |                | Funds will be annually transferred a separate account for the purpose of accounting for the funding of such programs. |                     |                | 1                |               |
|   |                        | FY 20 - 1,000.<br>FY 21 - 23,180.<br>FY 22 - 26,100.  |                |   |                     |                |                  |               |
|   |                        | The Marijuana License Fee Committee was established by the Council in September 2020 "to review application requests for funding and make recommendations to Council on proposed fund disbursements."   |                |   |                     |                |                  |               |
| 43  | 1000                   | 34140 INS FAX   | 137.00         | 150.00  | 150.00              | 55.00          | 150.00           | 0.0%          |
|   |                        | Fees collected for incoming faxes with proof of insurance for motor vehicle registrations.  |                |   |                     |                | 150              |               |
|   |                        | \$1. - PER FAX  |                |   |                     |                |                  |               |
|   |                        | FY 15 - 0.00<br>FY 16 - 0.00<br>FY 17 - 24.00<br>FY 18 - 20.00<br>FY 19 - 124.00<br>FY 20 - 209.00<br>FY 21 - 229.00<br>FY 22 - 137.00  |                |   |                     |                |                  |               |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

### ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24

|    | 1000 | GENERAL FUND  | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM    | PCT<br>CHANGE |
|----|------|---|----------------|------------------|---------------------|----------------|---------------------|---------------|
|    | 1000 | GENERAL FUND BAL SHEET  |                |                  |                     |                |                     |               |
| 44 | 1000 | 34190 PASSPORTS<br>Passport fees collected by the town as agent for the US State Department.  | 17,885.00      | 12,000.00        | 12,000.00           | 27,265.00      | 15,000.00<br>15,000 | 25.0%         |
|    |      | FY 15 - 15,165.<br>FY 16 - 23,015.<br>FY 17 - 29,530.<br>FY 18 - 31,283.<br>FY 19 - 35,828.<br>FY 20 - 22,910. (COVID 19)<br>FY 21 - 5,565. (COVID 19)<br>FY 22 - 17,885.   |                |                  |                     |                |                     |               |
| 45 | 1000 | 34200 ASR FEES<br>Assessor's fees, property lists.  | 63.00          | 50.00            | 50.00               | 34.00          | 50.00<br>50         | 0.0%          |
|    |      | FY 15 - 766.75<br>FY 16 - 588.00<br>FY 17 - 425.30<br>FY 18 - 363.90<br>FY 19 - 205.00<br>FY 20 - 44.00<br>FY 21 - 84.00<br>FY 22 - 63.00   |                |                  |                     |                |                     |               |
| 46 | 1000 | 34280 SEWER FEES<br>Sewer user fees moved to the sewer fund, account 22110-34280. Charges based on water usage for sewer users in South Windham. Revenue offset to the annual Portland Water District sewer assessment. | 1,020.00       | 0.00             | 0.00                | 0.00           | 0.00<br>0           | 0.0%          |
|    |      | FY 22 - 1,020.  |                |                  |                     |                |                     |               |



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |      |                        |   |                |                  |                     |                |                  |               |
|---|------|------------------------|---|----------------|------------------|---------------------|----------------|------------------|---------------|
|   | 1000 | GENERAL FUND           |   | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
|   | 1000 | GENERAL FUND BAL SHEET |   |                |                  |                     |                |                  |               |
| 50  | 1000 | 34350                  | RESC REIMB  | 818,391.15     | 800,000.00       | 800,000.00          | 739,201.04     | 800,000.00       | 0.0%          |
|   |      |                        | 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 provides a self-declared hardship waiver, and despite using a collection agency, still builds up substantial balances of uncollectible revenue. In order to more appropriately account for revenue, this account shows the gross amount of estimated billings with an offset for "bad debt" in 14100-48210. |                |                  |                     |                | 800,000          |               |
|   |      |                        | FY 15 - 617,673.98  |                |                  |                     |                |                  |               |
|   |      |                        | FY 16 - 610,000.00  |                |                  |                     |                |                  |               |
|   |      |                        | FY 17 - 665,392.47  |                |                  |                     |                |                  |               |
|   |      |                        | FY 18 - 639,586.46  |                |                  |                     |                |                  |               |
|   |      |                        | FY 19 - 636,413.01  |                |                  |                     |                |                  |               |
|   |      |                        | FY 20 - 673,784.28  |                |                  |                     |                |                  |               |
|   |      |                        | FY 21 - 832,132.81  |                |                  |                     |                |                  |               |
|   |      |                        | FY 22 - 818,391.15  |                |                  |                     |                |                  |               |
| 51  | 1000 | 34370                  | SOL WASTE   | 790,475.28     | 700,000.00       | 700,000.00          | 559,913.38     | 258,424.00       | -63.1%        |
|   |      |                        | 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 12900). 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.   |                |                  |                     |                | 258,424          |               |
|   |      |                        | REVENUE FY 22 / 12 MOS = 64,605.  |                |                  |                     |                |                  |               |
|   |      |                        | 64,605 X 4 = 258,424.   |                |                  |                     |                |                  |               |
|   |      |                        | FY 15 - 450,419.69  |                |                  |                     |                |                  |               |
|   |      |                        | FY 16 - 526,740.94  |                |                  |                     |                |                  |               |
|   |      |                        | FY 17 - 585,363.14  |                |                  |                     |                |                  |               |
|   |      |                        | FY 18 - 365,444.52  |                |                  |                     |                |                  |               |
|   |      |                        | FY 19 - 634,461.55  |                |                  |                     |                |                  |               |
|   |      |                        | FY 20 - 606,700.45  |                |                  |                     |                |                  |               |
|   |      |                        | FY 21 - 763,636.26  |                |                  |                     |                |                  |               |
|   |      |                        | FY 22 - 790,475.28  |                |                  |                     |                |                  |               |
| 52  | 1000 | 34371                  | ST OPENING  | 0.00           | 0.00             | 0.00                | 0.00           | 0.00             | 0.0%          |
|   |      |                        |   |                |                  |                     |                | 0                |               |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

### ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24

|    | 1000 | GENERAL FUND   | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
|----|------|--|----------------|------------------|---------------------|----------------|------------------|---------------|
|    | 1000 | GENERAL FUND BAL SHEET   |                |                  |                     |                |                  |               |
| 53 | 1000 | 35100 INT ON INV   | 107,948.92     | 20,000.00        | 20,000.00           | 635,662.69     | 150,000.00       | 650.0%        |
|    |      | 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. |                |                  |                     |                | 150,000          |               |
|    |      | FY 15 - 28,071.36  |                |                  |                     |                |                  |               |
|    |      | FY 16 - 37,596.41  |                |                  |                     |                |                  |               |
|    |      | FY 17 - 80,082.04  |                |                  |                     |                |                  |               |
|    |      | FY 18 - 193,805.26   |                |                  |                     |                |                  |               |
|    |      | FY 19 - 273,661.41   |                |                  |                     |                |                  |               |
|    |      | FY 20 - 180,215.28   |                |                  |                     |                |                  |               |
|    |      | FY 21 - 61,548.87  |                |                  |                     |                |                  |               |
|    |      | FY 22 - 107,948.92   |                |                  |                     |                |                  |               |
|    |      | Interest Rate  |                |                  |                     |                |                  |               |
|    |      | 6/30/16 - .36%   |                |                  |                     |                |                  |               |
|    |      | 6/30/17 - 1.14%  |                |                  |                     |                |                  |               |
|    |      | 6/30/18 - 2.21%  |                |                  |                     |                |                  |               |
|    |      | 6/30/19 - 2.58%  |                |                  |                     |                |                  |               |
|    |      | 6/30/20 - .35%   |                |                  |                     |                |                  |               |
|    |      | 6/30/21 - .35%   |                |                  |                     |                |                  |               |
|    |      | 6/30/22 - 1.68%  |                |                  |                     |                |                  |               |
|    |      | Current - 5.04%  |                |                  |                     |                |                  |               |
| 54 | 1000 | 35130 RSU RSOFFC   | 70,000.00      | 70,000.00        | 70,000.00           | 70,000.00      | 202,603.00       | 189.4%        |
|    |      | Payment from the Windham-Raymond School District (RSU 14) - 80% of the cost of the school resource officer program.  |                |                  |                     |                | 202,603          |               |
|    |      | FY 15 - 45,000.  |                |                  |                     |                |                  |               |
|    |      | FY 16 - 45,000.  |                |                  |                     |                |                  |               |
|    |      | FY 17 - 41,100.  |                |                  |                     |                |                  |               |
|    |      | FY 18 - 45,000.  |                |                  |                     |                |                  |               |
|    |      | FY 19 - 45,000.  |                |                  |                     |                |                  |               |
|    |      | FY 20 - 45,000.  |                |                  |                     |                |                  |               |
|    |      | FY 21 - 70,000.  |                |                  |                     |                |                  |               |
|    |      | FY 22 - 70,000.  |                |                  |                     |                |                  |               |
|    |      | RSU IS REQUESTING A 3RD SCHOOL OFFICER 3 officers - wages \$203,465.   |                |                  |                     |                |                  |               |
|    |      | 3 officer - benefits \$81,109.46.  |                |                  |                     |                |                  |               |
|    |      | total cost \$284,574.  |                |                  |                     |                |                  |               |
|    |      | 80% - cost \$227,660.  |                |                  |                     |                |                  |               |
|    |      | COPS GRANT CREDIT - 25,057.  |                |                  |                     |                |                  |               |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |                        |   |                |                  |                     |                |                  |               |
|---|------------------------|---|----------------|------------------|---------------------|----------------|------------------|---------------|
| 1000  | GENERAL FUND           |   | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
| 1000  | GENERAL FUND BAL SHEET |   |                |                  |                     |                |                  |               |
| 55  | 1000                   | 35131 RSU WSMF  | 187,104.98     | 184,264.00       | 184,264.00          | 92,132.22      | 181,324.00       | -1.6%         |
|   |                        | INTERLOCAL AGREEMENT - WSMF   |                |                  |                     |                | 181,324          |               |
|   |                        | FY 19 - 38,994.67 shb 37,845.91   |                |                  |                     |                |                  |               |
|   |                        | FY 20 - 195,353.94 shb 192,502.62   |                |                  |                     |                |                  |               |
|   |                        | FY 21 - 192,932.68 shb 189,853.58   |                |                  |                     |                |                  |               |
|   |                        | FY 22 - 190,334.26 shb 187,104.98   |                |                  |                     |                |                  |               |
|   |                        | FY 23 - 184,264.44  |                |                  |                     |                |                  |               |
|   |                        | FY 24 - 181,323.50  |                |                  |                     |                |                  |               |
|   |                        | FY 25 - 178,276.26  |                |                  |                     |                |                  |               |
|   |                        | FY 26 - 175,110.92  |                |                  |                     |                |                  |               |
|   |                        | FY 27 - 171,827.46  |                |                  |                     |                |                  |               |
|   |                        | FY 28 - 168,431.80  |                |                  |                     |                |                  |               |
|   |                        | LEASE AGREEMENT MUST BE RENEWED EVERY TEN YEARS PER<br>INTERLOCAL AGREEMENT DATED 10/22/2018. |                |                  |                     |                |                  |               |
| 56  | 1000                   | 35132 RSU - DEBT  | 1,887,850.00   | 1,809,625.00     | 1,809,625.00        | 1,737,625.00   | 1,728,375.00     | -4.5%         |
|   |                        | RSU SHARE DEBT - 2011 REFUNDING BONDS<br>PRINCIPAL & INTEREST                                 |                |                  |                     |                | 1,728,375        |               |
|   |                        | FY 19 - 2,096,700.  |                |                  |                     |                |                  |               |
|   |                        | FY 20 - 2,030,475.  |                |                  |                     |                |                  |               |
|   |                        | FY 21 - 1,961,200.  |                |                  |                     |                |                  |               |
|   |                        | FY 22 - 1,887,850.  |                |                  |                     |                |                  |               |
|   |                        | FY 23 - 1,809,625.  |                |                  |                     |                |                  |               |
|   |                        | FY 24 - 1,728,375.  |                |                  |                     |                |                  |               |
|   |                        | FY 25 - 1,286,375.  |                |                  |                     |                |                  |               |
| 57  | 1000                   | 36210 CATV FEES   | 222,491.94     | 230,000.00       | 230,000.00          | 224,835.76     | 223,000.00       | -3.0%         |
|   |                        | Franchise fees due to the town by cable operators.  |                |                  |                     |                | 223,000          |               |
|   |                        | FUNDS ANNUALLY RECEIVED IN APRIL  |                |                  |                     |                |                  |               |
|   |                        | FY 15 - 120,084.  |                |                  |                     |                |                  |               |
|   |                        | FY 16 - 118,909.  |                |                  |                     |                |                  |               |
|   |                        | FY 17 - 146,559.  |                |                  |                     |                |                  |               |
|   |                        | FY 18 - 212,861.  |                |                  |                     |                |                  |               |
|   |                        | FY 19 - 224,951.  |                |                  |                     |                |                  |               |
|   |                        | FY 20 - 225,539.  |                |                  |                     |                |                  |               |
|   |                        | FY 21 - 231,549.  |                |                  |                     |                |                  |               |
|   |                        | FY 22 - 222,491.  |                |                  |                     |                |                  |               |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |      |                        |                                |                |                  |                     |                |                  |               |
|---|------|------------------------|--------------------------------|----------------|------------------|---------------------|----------------|------------------|---------------|
|   | 1000 | GENERAL FUND           |                                | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
|   | 1000 | GENERAL FUND BAL SHEET |                                |                |                  |                     |                |                  |               |
| 58  | 1000 | 36230                  | PD FEES                        | 6,031.00       | 7,000.00         | 7,000.00            | 4,436.10       | 7,000.00         | 0.0%          |
|   |      |                        | Police related fines and fees. |                |                  |                     |                | 7,000            |               |
|   |      |                        | FY 15 - 4,455.                 |                |                  |                     |                |                  |               |
|   |      |                        | FY 16 - 4,615.                 |                |                  |                     |                |                  |               |
|   |      |                        | FY 17 - 7,359.                 |                |                  |                     |                |                  |               |
|   |      |                        | FY 18 - 7,198.                 |                |                  |                     |                |                  |               |
|   |      |                        | FY 19 - 8,140.                 |                |                  |                     |                |                  |               |
|   |      |                        | FY 20 - 8,047.                 |                |                  |                     |                |                  |               |
|   |      |                        | FY 21 - 7,078.                 |                |                  |                     |                |                  |               |
|   |      |                        | FY 22 - 6,031.                 |                |                  |                     |                |                  |               |
| 59  | 1000 | 36240                  | COURT FEES                     | 1,603.54       | 1,500.00         | 1,500.00            | 1,023.92       | 1,500.00         | 0.0%          |
|   |      |                        | Court fees.                    |                |                  |                     |                | 1,500            |               |
|   |      |                        | FY 15 - 850.                   |                |                  |                     |                |                  |               |
|   |      |                        | FY 16 - 307.                   |                |                  |                     |                |                  |               |
|   |      |                        | FY 17 - 150.                   |                |                  |                     |                |                  |               |
|   |      |                        | FY 18 - 200.                   |                |                  |                     |                |                  |               |
|   |      |                        | FY 19 - 1,050.                 |                |                  |                     |                |                  |               |
|   |      |                        | FY 20 - 2,409.                 |                |                  |                     |                |                  |               |
|   |      |                        | FY 21 - 774.                   |                |                  |                     |                |                  |               |
|   |      |                        | FY 22 - 1,603.                 |                |                  |                     |                |                  |               |
| 60  | 1000 | 36250                  | F/RES FEES                     | 40.00          | 100.00           | 100.00              | 10.00          | 100.00           | 0.0%          |
|   |      |                        | Fire/rescue fines and fees.    |                |                  |                     |                | 100              |               |
|   |      |                        | FY 15 - 225.00                 |                |                  |                     |                |                  |               |
|   |      |                        | FY 16 - 303.00                 |                |                  |                     |                |                  |               |
|   |      |                        | FY 17 - 1,135.18               |                |                  |                     |                |                  |               |
|   |      |                        | FY 18 - 40.00                  |                |                  |                     |                |                  |               |
|   |      |                        | FY 19 - 25.45                  |                |                  |                     |                |                  |               |
|   |      |                        | FY 20 - 5.00                   |                |                  |                     |                |                  |               |
|   |      |                        | FY 21 - 15.00                  |                |                  |                     |                |                  |               |
|   |      |                        | FY 22 - 40.00                  |                |                  |                     |                |                  |               |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |      |                        |  |                |                           |                     |                |                  |               |
|---|------|------------------------|--|----------------|---------------------------|---------------------|----------------|------------------|---------------|
|   | 1000 | GENERAL FUND           |  | 2022<br>ACTUAL | 2023<br>ORIG BUD          | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
|   | 1000 | GENERAL FUND BAL SHEET |  |                |                           |                     |                |                  |               |
| 61  | 1000 | 36260                  | MECH SYS   | 33,885.75      | 25,000.00                 | 25,000.00           | 40,013.75      | 25,000.00        | 0.0%          |
|   |      |                        | Mechanical systems fees charged by code enforcement. |                |                           |                     |                | 25,000           |               |
|   |      |                        | FY 15 - 0.00   |                |                           |                     |                |                  |               |
|   |      |                        | FY 16 - 10,636.25                                    |                |                           |                     |                |                  |               |
|   |      |                        | FY 17 - 18,783.00                                    |                |                           |                     |                |                  |               |
|   |      |                        | FY 18 - 17,742.00                                    |                |                           |                     |                |                  |               |
|   |      |                        | FY 19 - 26,628.00                                    |                |                           |                     |                |                  |               |
|   |      |                        | FY 20 - 75,620.75                                    |                |                           |                     |                |                  |               |
|   |      |                        | FY 21 - 38,692.00                                    |                |                           |                     |                |                  |               |
|   |      |                        | FY 22 - 33,885.75                                    |                |                           |                     |                |                  |               |
| 62  | 1000 | 36270                  | LIB FEES   | 4,201.54       | 2,000.00                  | 2,000.00            | 3,178.85       | 3,000.00         | 50.0%         |
|   |      |                        | Library fines and fees.                              |                |                           |                     |                | 3,000            |               |
|   |      |                        | FY 15 - 7,029.31                                     |                |                           |                     |                |                  |               |
|   |      |                        | FY 16 - 8,433.98                                     |                |                           |                     |                |                  |               |
|   |      |                        | FY 17 - 9,266.45                                     |                |                           |                     |                |                  |               |
|   |      |                        | FY 18 - 7,393.49                                     |                |                           |                     |                |                  |               |
|   |      |                        | FY 19 - 8,800.45                                     |                |                           |                     |                |                  |               |
|   |      |                        | FY 20 - 4,675.85                                     |                |                           |                     |                |                  |               |
|   |      |                        | FY 21 - 2,383.86                                     |                |                           |                     |                |                  |               |
|   |      |                        | FY 22 - 4,201.54                                     |                |                           |                     |                |                  |               |
| 63  | 1000 | 36280                  | RD CONST   | 6,254.25       | 9,500.00                  | 9,500.00            | 6,058.65       | 6,000.00         | -36.8%        |
|   |      |                        | Road, driveway permit fees, and street opening fees. |                |                           |                     |                | 6,000            |               |
|   |      |                        |  |                | 2/23/23 - TM - 3,500.     |                     |                |                  |               |
|   |      |                        |  |                | REDUCE TO CURRENT HISTORY |                     |                |                  |               |
|   |      |                        | FY 15 - 0.00   |                |                           |                     |                |                  |               |
|   |      |                        | FY 16 - 1,787.50                                     |                |                           |                     |                |                  |               |
|   |      |                        | FY 17 - 3,045.50                                     |                |                           |                     |                |                  |               |
|   |      |                        | FY 18 - 10,471.00                                    |                |                           |                     |                |                  |               |
|   |      |                        | FY 19 - 3,775.00                                     |                |                           |                     |                |                  |               |
|   |      |                        | FY 20 - 8,952.00                                     |                |                           |                     |                |                  |               |
|   |      |                        | FY 21 - 9,923.00                                     |                |                           |                     |                |                  |               |
|   |      |                        | FY 22 - 6,254.25                                     |                |                           |                     |                |                  |               |



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |                        |   |                |                  |                     |                |                  |               |
|---|------------------------|---|----------------|------------------|---------------------|----------------|------------------|---------------|
| 1000  | GENERAL FUND           |   | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
| 1000  | GENERAL FUND BAL SHEET |   |                |                  |                     |                |                  |               |
| 64  | 1000                   | 36300 PROP SALES  | 0.00           | 0.00             | 0.00                | 0.00           | 0.00             | 0.0%          |
|   |                        | Sale of town property, both real estate and personal property.  |                |                  |                     |                | 0                |               |
|   |                        | FY 15 - NONE  |                |                  |                     |                |                  |               |
|   |                        | FY 16 - 9 MAIN ST. - Net - \$500.   |                |                  |                     |                |                  |               |
|   |                        | FY 17 - GAMBO FLD - \$80,000.   |                |                  |                     |                |                  |               |
|   |                        | FY 18 - NONE  |                |                  |                     |                |                  |               |
|   |                        | FY 22 - 0.00  |                |                  |                     |                |                  |               |
| 65  | 1000                   | 36310 RSU-WSMF  | 37,674.75      | 37,675.00        | 37,675.00           | 48,448.09      | 37,675.00        | 0.0%          |
|   |                        | WSMF - CUSTODIAN - 25.4 % SHARE   |                |                  |                     |                | 10,638           |               |
|   |                        |   |                |                  |                     |                |                  |               |
|   |                        | WSMF - CUSTODIAN BENEFITS - 25.4 % SHARE  |                |                  |                     |                | 4,263            |               |
|   |                        |   |                |                  |                     |                |                  |               |
|   |                        | WSMF - ELECTRICITY - 25.4 %   |                |                  |                     |                | 5,284            |               |
|   |                        |   |                |                  |                     |                |                  |               |
|   |                        |   |                |                  |                     |                |                  |               |
|   |                        | WSMF - NATURAL GAS - 25.4%  |                |                  |                     |                | 1,622            |               |
|   |                        |   |                |                  |                     |                |                  |               |
|   |                        | WSMF - WATER - 25.4 %   |                |                  |                     |                | 540              |               |
|   |                        | PORTLAND WATER DISTRICT   |                |                  |                     |                |                  |               |
|   |                        | WSMF - SUPPLIES - 25.4%   |                |                  |                     |                | 1,870            |               |
|   |                        | Toilet paper, paper towels, custodial supplies, icemelt   |                |                  |                     |                |                  |               |
|   |                        |   |                |                  |                     |                |                  |               |
|   |                        | WSMF - SNOW REMOVAL - 25.4%   |                |                  |                     |                | 1,092            |               |
|   |                        |   |                |                  |                     |                |                  |               |
|   |                        |   |                |                  |                     |                |                  |               |
|   |                        |   |                |                  |                     |                |                  |               |
|   |                        | WSMF - BUILDING MAINTENANCE SERVICES - 25.4%  |                |                  |                     |                | 7,829            |               |
|   |                        |   |                |                  |                     |                |                  |               |
|   |                        | LAWN CARE, ELEVATOR INSPECTIONS AND SERVICING, GENERATOR<br>SERVICING, FIRE EXTINGUISHER INSPECTIONS, WASTE OIL BURNER<br>CLEANING, SPRINKLER FEES, HVAC SERVICES |                |                  |                     |                |                  |               |



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |                        |   |                |   |                     |                |                  |               |
|---|------------------------|---|----------------|---|---------------------|----------------|------------------|---------------|
| 1000  | GENERAL FUND           |   | 2022<br>ACTUAL | 2023<br>ORIG BUD  | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
| 1000  | GENERAL FUND BAL SHEET |   |                |   |                     |                |                  |               |
| 69  | 1000                   | 37110 CEMTERY FS  | 0.00           | 2,800.00  | 2,800.00            | 0.00           | 0.00             | -100.0%       |
|   |                        | Cemetery trust fund income to offset cemetery maintenance.  |                | 2/23/23 - TM - LOW AMOUNT - LOW INTEREST IN CEMETERY PERPETUAL ACCOUNT , -2,800 |                     |                | 0                |               |
|   |                        | FY 15 - 2,800.  |                |   |                     |                |                  |               |
|   |                        | FY 16 - 2,800.  |                |   |                     |                |                  |               |
|   |                        | FY 17 - 2,800.  |                |   |                     |                |                  |               |
|   |                        | FY 18 - 2,800.  |                |   |                     |                |                  |               |
|   |                        | FY 19 - 2,800.  |                |   |                     |                |                  |               |
|   |                        | FY 20 - 2,800.  |                |   |                     |                |                  |               |
|   |                        | FY 21 - 2,800.  |                |   |                     |                |                  |               |
|   |                        | FY 22 - 2,800.  |                |   |                     |                |                  |               |
| 70  | 1000                   | 37120 COMM EXP  | 0.00           | 42,165.00   | 42,165.00           | 4,755.17       | 81,225.00        | 92.6%         |
|   |                        | MENTAL HEALTH LIASON  |                | Salary - \$66,190.  |                     |                | 45,125           |               |
|   |                        | JOINT PROGRAM WITH GORHAM   |                | Benefits - \$24,059.  |                     |                |                  |               |
|   |                        | 1/2 - SALARY - WHICH IS BUDGETED IN THE POLICE BUDGET 13100 -   |                | Total - \$90,249.   |                     |                |                  |               |
|   |                        |   |                | 50% - \$45,125.   |                     |                |                  |               |
|   |                        | GA - SHARED SERVICES WITH TOWN OF GORHAM - 14 HRS WEEK - 520 WK   |                | 2/13/23 - TAKEN FROM MISC REV + 36,100.   |                     |                | 36,100           |               |
|   |                        | CONTRACT UPDATED ANNUALLY   |                |   |                     |                |                  |               |
| 71  | 1000                   | 37130 TIF XFERS   | 294,081.00     | 681,882.00  | 681,882.00          | 265,121.00     | 83,149.00        | -87.8%        |
|   |                        | Funds from the Town's municipal development, or "TIF," districts, used to offset expenses in the operating budget. 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. |                |   |                     |                | 0                |               |
|   |                        | FY 15 - 277,761   |                |   |                     |                |                  |               |
|   |                        | FY 16 - 327,867.  |                |   |                     |                |                  |               |
|   |                        | FY 17 - 395,602.  |                |   |                     |                |                  |               |
|   |                        | FY 18 - 400,197.  |                |   |                     |                |                  |               |
|   |                        | FY 19 - 451,120.  |                |   |                     |                |                  |               |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |                        |                |  |                     |  |                  |               |           |        |
|---|------------------------|----------------|--|---------------------|--|------------------|---------------|-----------|--------|
| 1000  | GENERAL FUND           | 2022<br>ACTUAL | 2023<br>ORIG BUD   | 2023<br>REVISED BUD | 2023<br>ACTUAL   | 2024<br>FIN COMM | PCT<br>CHANGE |           |        |
| 1000  | GENERAL FUND BAL SHEET |                |  |                     |  |                  |               |           |        |
| 71  | 1000                   | 37130          | TIF XFERS  | 294,081.00          | 681,882.00   | 681,882.00       | 265,121.00    | 83,149.00 | -87.8% |
|   |                        |                | Roosevelt Promenade TIF (Lowes/Home Depot)                   |                     | THIS AMOUNT WILL OFFSET THE FUNDING OF WEDC ACCOUNT # 17210  |                  | 40,000        |           |        |
|   |                        |                | Original Value 10,900.                                       |                     |  |                  |               |           |        |
|   |                        |                | 4/1/21 Value 27,948,100.                                     |                     |  |                  |               |           |        |
|   |                        |                | Captured Value 27,937,200.                                   |                     | 2/23/23 - TM - ECONOMIC DEVELOP DIRECTOR TO BE FUNDED BY TOWN - LEAVE 40,000 FOR WEDC                                |                  |               |           |        |
|   |                        |                | Tax Rate - 12.60   |                     |  |                  |               |           |        |
|   |                        |                | Taxes - 352,009  |                     |  |                  |               |           |        |
|   |                        |                | TIF amount 352,009   |                     |  |                  |               |           |        |
|   |                        |                | This amount will off set the funding of WEDC account # 17210 |                     |  |                  |               |           |        |
|   |                        |                | Gateway North TIF - orig value 1,864,200.                    |                     | ECONOMIC DEVELOPMENT PROJECTS  |                  | 0             |           |        |
|   |                        |                | 4/1/21 Value - 16,756,000                                    |                     | CDBG GRANT MATCH   |                  |               |           |        |
|   |                        |                | Captured Value - 14,891,800                                  |                     |  |                  |               |           |        |
|   |                        |                | Tax Rate - 12.60   |                     |  |                  |               |           |        |
|   |                        |                | Taxes - 187,637  |                     |  |                  |               |           |        |
|   |                        |                | Pipeline TIF   |                     | FUND THE DEBT PAYMENT - GO BOND for the 21st Century   |                  | 43,149        |           |        |
|   |                        |                | Original Value - 18,000.                                     |                     | General Obligation Bond  |                  |               |           |        |
|   |                        |                | 4/1/2021 Value 9,991,600                                     |                     | TM-2020-002  |                  |               |           |        |
|   |                        |                | Captured Value 9,973,600                                     |                     | Project - \$1,400,000.   |                  |               |           |        |
|   |                        |                | Tax Rate - 12.60   |                     | MDOT-MPI -625,000.   |                  |               |           |        |
|   |                        |                | Taxes - 125,667  |                     | TIF FUNDS -416,000.  |                  |               |           |        |
|   |                        |                | Fund the debt payment - FY21 bond \$359,000                  |                     | TOTAL BOND -359,000.   |                  |               |           |        |
|   |                        |                | FY 23 - 44,694.73  |                     | FY 22 PRIN & INT - \$48,789.98   |                  |               |           |        |
|   |                        |                | FY 24 - 43,149.30  |                     | FY 23 PRIN & INT - \$44,694.73   |                  |               |           |        |
|   |                        |                |  |                     | FY 24 PRIN & INT - \$43,149.30   |                  |               |           |        |
|   |                        |                |  |                     | FY 25 PRIN & INT - \$41,603.87   |                  |               |           |        |
|   |                        |                |  |                     | FY 26 PRIN & INT - \$40,058.44   |                  |               |           |        |
|   |                        |                |  |                     | FY 27 PRIN & INT - \$39,552.88   |                  |               |           |        |
|   |                        |                |  |                     | FY 28 PRIN & INT - \$37,954.13   |                  |               |           |        |
|   |                        |                |  |                     | FY 29 PRIN & INT - \$38,847.64   |                  |               |           |        |
|   |                        |                |  |                     | FY 30 PRIN & INT - \$37,121.08   |                  |               |           |        |
|   |                        |                |  |                     | FY 31 PRIN & INT - \$35,394.52   |                  |               |           |        |
|   |                        |                |  |                     | NOTE TO FILE: THE PIPLINE TIF TERMINATED FY 30 - THE FINAL PAYMENTS MUST BE PAID VIA ANOTHER TIF OR THE GENERAL FUND |                  |               |           |        |
|   |                        |                | GATEWAY NORTH B - TIF  |                     | TM 2/7/20 Change: -73,582  |                  | 0             |           |        |
|   |                        |                | Original value - 9,485,292.                                  |                     |  |                  |               |           |        |
|   |                        |                | Captured value - 5,026,108.                                  |                     |  |                  |               |           |        |
|   |                        |                | Tax rate - 14.64   |                     |  |                  |               |           |        |
|   |                        |                | Taxes - 73,582   |                     |  |                  |               |           |        |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |                        |   |                |   |                     |                |                  |               |
|---|------------------------|---|----------------|---|---------------------|----------------|------------------|---------------|
| 1000  | GENERAL FUND           |   | 2022<br>ACTUAL | 2023<br>ORIG BUD  | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
| 1000  | GENERAL FUND BAL SHEET |   |                |   |                     |                |                  |               |
| 72  | 1000                   | 37131 TRANSGRNT   | 53,358.22      | 1,540,471.00  | 1,540,471.00        | 0.00           | 726,346.00       | -52.8%        |
|   |                        | TRANSFER FUNDS - COPS FAST GRANT IF GRANTED - FY 23 - YEAR 3 OF 3   |                | COPS GRANT - 3 YR - TOTAL \$125,000.  |                     |                | 31,322           |               |
|   |                        | \$53,207.00 - year 1  |                | OFFICER 49,255.   |                     |                |                  |               |
|   |                        | \$40,471.00 - year 2  |                | BENEFITS 21,687.  |                     |                |                  |               |
|   |                        | \$31,322.00 - year 3  |                | TOTAL 70,942.   |                     |                |                  |               |
|   |                        | PR-2024-005 EAST WINDHAM CONSERVATION AREA  |                | There was wide community support for the acquisition of this land through a town-wide survey and community meetings. In May, 2022 the town was awarded nearly \$1 million for the project from the Land for Maine's Future. At the Town Meeting in June, 2022 the voters approved a bond to be paid with open space impact fees to match state grant funds. The Land Trust has raised \$400,000 in private funds. In November, the town was awarded \$500,000 from the Land and Water Conservation Fund. This project will protect 750 acres of land within a dozen miles of 200,000 people and will create the largest wildlife habitat and trail access corridor in Greater Portland. |                     |                | 500,000          |               |
|   |                        | \$3,300,000.  |                |   |                     |                |                  |               |
|   |                        | BOND - \$1,800,000  |                |   |                     |                |                  |               |
|   |                        | GRANTS - \$1,500,000.   |                |   |                     |                |                  |               |
|   |                        | Morrell Property - 598 acres of open space - escrow payment made 10/5/2021 in amount of \$30,000 to Preti Flaherty. - \$2,040,000.                      |                |   |                     |                |                  |               |
|   |                        | NASH ROAD 54 + ACRES - \$267,000.   |                |   |                     |                |                  |               |
|   |                        | LITTLE DUCK POND - 36,000.  |                |   |                     |                |                  |               |
|   |                        | Grant - US FORESTRY - GRANT - \$500,000   |                | SEE PROJECT - 19400 - -   |                     |                |                  |               |
|   |                        |   |                | 2/9/23 - MANAGER - REDUCE TO GRANT FUNDING -200,000.  |                     |                |                  |               |
|   |                        | PR-2023-002 COMMUNITY PARK PROJECT - PHASE III FINAL STORMWATER TREATMENT REQUIREMENTS, PARKING LOT EXPANSION AND PAVEMENT OF PARKING LOT AND WALKWAYS. |                | SEE DETAIL 19400-46930 - FUNDING - GRANTS, IMPACT FEES, COMMUNITY USER FEES.  |                     |                | 0                |               |
|   |                        | PR-2023-001 - TOWN HALL PLAYGROUND  |                | 2/23/23 - TM - DELAY - FIND GRANTS -289,140   |                     |                | 0                |               |
|   |                        | Inclusive playground structure with elements for all ability levels, including ages 2-5; Swings and surfacing material                                  |                | The current playground at Town Hall was installed in 1999, and will have reached the end of its useful life, especially with new playground safety standards in place. The department has received requests for a playground that serves the needs of all ages and ability levels, as all of our other existing playgrounds are designed for children ages 5-12. The Parks and Recreation Advisory Committee has recruited some community members who want to be involved in the reaching this goal and will assist in seeking potential grant sources. The park sees frequent use throughout the year.   |                     |                |                  |               |
|   |                        | DELAY THIS PROJECT - LOOKING FOR GRANTS --  |                |   |                     |                |                  |               |
|   |                        | SEE PROJECT DETAIL 19400-46990  |                |   |                     |                |                  |               |
|   |                        |   |                | 2-9-22 - MANAGER - WAIT FOR GRANTS DELAY UNTIL FY 25 -150,000.  |                     |                |                  |               |

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |      |   |           |                |                  |                     |                |                  |               |
|---|------|---|-----------|----------------|------------------|---------------------|----------------|------------------|---------------|
|   | 1000 | GENERAL FUND  |           | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
|   | 1000 | GENERAL FUND BAL SHEET  |           |                |                  |                     |                |                  |               |
| 72  | 1000 | 37131   | TRANSGRNT | 53,358.22      | 1,540,471.00     | 1,540,471.00        | 0.00           | 726,346.00       | -52.8%        |
|   |      | LB-2024-001 24 HOUR LIBRARY   |           |                |                  |                     |                | 0                |               |
|   |      | The 24 hour library will provide increased access 24/7 to library materials and reserved items, through a locker system add-on, in an underserved area of town.   |           |                |                  |                     |                |                  |               |
|   |      | SEE 19100-47430 - \$118,505   |           |                |                  |                     |                |                  |               |
|   |      | PR-2024-006 FORBES LANE - MISTY DRIVE PARK  |           |                |                  |                     |                | 0                |               |
|   |      | Design and construction of a small neighborhood park in the vacant lot between Forbes Lane and Misty Drive.   |           |                |                  |                     |                |                  |               |
|   |      | THIS PROJECT WILL BE FUNDED BY RSU 14- \$100,000.00   |           |                |                  |                     |                |                  |               |
|   |      | 2/13/23 - TM - DELAY PROJECT TILL MORE INFO ON FUNDING ETC  |           |                |                  |                     |                |                  |               |
|   |      | In 1979 the town built two tennis courts on school property through an LWCF grant of \$89,0000, and as required by that funding program, that parcel should forever remain a recreational facility. At some point after the RSU separated from the town, those tennis courts were removed without being granted permission from the federal government, thus putting the town in a position of non-compliance. In order to qualify for any future Land and Water Conservation funds, the town has been working with RSU14 to provide an alternative recreational facility with a similar replacement value. |           |                |                  |                     |                |                  |               |
|   |      | 2/23/23 - TM - HOLD PROJECT UNTIL REVIEW OF PROJECT.  |           |                |                  |                     |                |                  |               |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |                        |  |                |   |                     |                |                  |               |
|---|------------------------|--|----------------|---|---------------------|----------------|------------------|---------------|
| 1000  | GENERAL FUND           |  | 2022<br>ACTUAL | 2023<br>ORIG BUD  | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
| 1000  | GENERAL FUND BAL SHEET |  |                |   |                     |                |                  |               |
| 72  | 1000                   | 37131 TRANSGRNT  | 53,358.22      | 1,540,471.00  | 1,540,471.00        | 0.00           | 726,346.00       | -52.8%        |
|   |                        | RD-2023-006 RTE 202 SIDEWALK - BLUE SEAL TO DEPOT ST   |                | PROJ - 350,000.   |                     |                | 195,024          |               |
|   |                        | CDBG GRANT - FOR LIGHTING -ETC   |                | GRANT - 195,024.  |                     |                |                  |               |
|   |                        |  |                | MATCH - 154,976 - FY 24 BOND                                |                     |                |                  |               |
|   |                        |  |                | SEE 19200-46990   |                     |                |                  |               |
|   |                        |  |                | SEE 1000-33125  |                     |                |                  |               |
| 73  | 1000                   | 37132 RCPRG F/B  | 0.00           | 15,000.00   | 15,000.00           | 0.00           | 115,028.00       | 666.9%        |
|   |                        | PR-2024-003 - EVENT TRAILER FUNDING  |                | The department has been utilizing the former Dare to        |                     |                | 30,000           |               |
|   |                        | 16-20' event trailer: to include one set of cabinets, counters and concession window; rear access door for ease of loading   |                | Adventure concession trailer from the original skatepark as |                     |                |                  |               |
|   |                        | SEE 19400-46990  |                | an event trailer for our large community events,            |                     |                |                  |               |
|   |                        |  |                | enabling us to haul supplies and equipment and work out     |                     |                |                  |               |
|   |                        |  |                | of the trailer once we arrive at the event. The trailer is  |                     |                |                  |               |
|   |                        |  |                | 24 years old and in very poor condition.                    |                     |                |                  |               |
|   |                        | REC PROGRAMING FUND BAL  |                |   |                     |                |                  |               |
|   |                        | FY 21 - 129,892.   |                |   |                     |                |                  |               |
|   |                        | FY 22 - 219,688.   |                |   |                     |                |                  |               |
|   |                        | 14 passenger bus fitted with a wheelchair lift and 2 wheelchair spaces   |                | REC PROGRAMING FUND BAL                                     |                     |                | 75,000           |               |
|   |                        | Current 12-passenger van is 12 years old with 47,254 miles on it; frame and cross members are beginning to rust and it is uncertain as to whether it will pass State inspection in 2024. We are unable to utilize this style of van for any of our senior programs due to the challenges they encounter trying to climb into it. For this reason, we are recommending a vehicle with a center aisle and a wheelchair lift, as we have had more seniors needing this option in order to participate in our programs. During the summer camp program, all of our vehicles get used daily for either senior or youth programs due to recent limitations with the RSU14 transportation services. Other communities have recently had some success finding used vehicles that meet their needs. |                | FY 21 - 129,892.  |                     |                |                  |               |
|   |                        |  |                | FY 22 - 219,688.  |                     |                |                  |               |
|   |                        | PR-2022-005 - LIPPMAN PARK LOT EXPANSION - DESIGN & PERMITTING   |                | 2/23/23 - TM - FUND WITH REC PROGRAMING BUDGET              |                     |                | 10,028           |               |
|   |                        | Design and engineering costs beyond the original contracted amount (\$2,800) and DEP permitting fees (\$7,228)   |                | -10,028.  |                     |                |                  |               |
|   |                        |  |                | SEE ACCOUNT 19400-46990                                     |                     |                |                  |               |

**Town of Windham**

**NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE**

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |                        |  |                |  |                     |                |                  |               |
|---|------------------------|--|----------------|--|---------------------|----------------|------------------|---------------|
| 1000  | GENERAL FUND           |  | 2022<br>ACTUAL | 2023<br>ORIG BUD   | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
| 1000  | GENERAL FUND BAL SHEET |  |                |  |                     |                |                  |               |
| 74  | 1000                   | 37133 BND FD INT   | 20,000.00      | 0.00   | 0.00                | 0.00           | 258,000.00       | 0.0%          |
|   |                        | FY 22 - 20,000 - PREMIUM - DEBT PMT  |                |  |                     |                | 258,000          |               |
|   |                        | FY 21 & FY 22 BOND ISSUES - OUTSTANDING BALANCE - TRANSFERED TO GEN FUND TO PAY DEBT PAYMENTS  |                |  |                     |                |                  |               |
|   |                        | FY 21 - 58,949.00 (33300)  |                |  |                     |                |                  |               |
|   |                        | FY 22 - 199,051.00 (33301)   |                |  |                     |                |                  |               |
| 75  | 1000                   | 37134 RESERVES   | 150,000.00     | 50,000.00  | 50,000.00           | 0.00           | 0.00             | -100.0%       |
|   |                        |  |                |  |                     |                | 0                |               |
| 76  | 1000                   | 37140 RC IMPFEES   | 76,000.00      | 204,989.00   | 204,989.00          | 125,701.00     | 224,696.00       | 9.6%          |
|   |                        | Recreation impact fee funds are shown here as an offset to expenses in account 19400 for the continued development of Lippman Park, as well as assessment, planning, and capital improvements to the skate park. |                | Balance of Recreation Impact fees 2/1/22 - \$131,230.60.   |                     |                | 0                |               |
|   |                        |  |                | Projects or Expenses   |                     |                |                  |               |
|   |                        |  |                | FY15 - 1,600.  |                     |                |                  |               |
|   |                        |  |                | FY16 - 19,830.   |                     |                |                  |               |
|   |                        |  |                | FY17 - 1,283.  |                     |                |                  |               |
|   |                        |  |                | FY18 - 0.  |                     |                |                  |               |
|   |                        |  |                | FY19 - 33,576.   |                     |                |                  |               |
|   |                        |  |                | FY 20 - 188,263.   |                     |                |                  |               |
|   |                        |  |                | FY 21 - 363,845.   |                     |                |                  |               |
|   |                        |  |                | FY 22 - 81,000.  |                     |                |                  |               |
|   |                        | TM-2023-002  |                | Engineering and design of approximately 5.0 miles of bike path corridor along the Mountain Division Line from Bridge Street in Westbrook to the Route 202 Crossing in Windham. |                     |                | 0                |               |
|   |                        | MOUNTAIN DIVISIOON TRAIL GAP   |                | This project will be managed by Westbrook.   |                     |                |                  |               |
|   |                        | (19400) - 50,000.  |                | TM- 02/14/22 REMOVE FROM IMPACT FEES AND PAY FROM CAPITAL RESERVE MATCH FUNDS - SEE REV ACCT # 37134   |                     |                |                  |               |



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |                        |   |                |   |                     |                |                  |               |
|---|------------------------|---|----------------|---|---------------------|----------------|------------------|---------------|
| 1000  | GENERAL FUND           |   | 2022<br>ACTUAL | 2023<br>ORIG BUD  | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
| 1000  | GENERAL FUND BAL SHEET |   |                |   |                     |                |                  |               |
| 76  | 1000                   | 37140 RC IMPFEES  | 76,000.00      | 204,989.00  | 204,989.00          | 125,701.00     | 224,696.00       | 9.6%          |
|   |                        | PR-2021-003   |                | BOND TO BE ISSUED IN FEB 22                                   |                     |                | 18,300           |               |
|   |                        | LOWEL PARKING LOT - \$240,000.                                      |                |   |                     |                |                  |               |
|   |                        | FY 22 BOND - 20 YRS   |                | FY 23 - 18,780.   |                     |                |                  |               |
|   |                        | FUNDED BY REC IMPACT FEES   |                | FY 24 - 18,300.   |                     |                |                  |               |
|   |                        | PRIN - \$12,000.  |                | FY 25 - 17,820.   |                     |                |                  |               |
|   |                        |   |                | FY 26 - 17,400.   |                     |                |                  |               |
|   |                        |   |                | FY 27 - 17,040.   |                     |                |                  |               |
|   |                        |   |                | FY 28 - 16,680.   |                     |                |                  |               |
|   |                        |   |                | FY-29 - 16,320.   |                     |                |                  |               |
|   |                        |   |                | ONGOING TO FY 42  |                     |                |                  |               |
|   |                        | EAST WINDHAM CONSERVATION   |                | FY 23 - 23,432.20   |                     |                | 93,729           |               |
|   |                        | TM-2022-007 - \$1,800,000.  |                | FY 24 - 93,728.76   |                     |                |                  |               |
|   |                        | TM-2023-005 - \$ 50,000.  |                | FY 25 - 197,838.29  |                     |                |                  |               |
|   |                        |   |                | FY 26 - 193,033.23  |                     |                |                  |               |
|   |                        | FUNDED WITH RECREATION IMPACT FEES                                  |                | FY 27 - 188,762.07  |                     |                |                  |               |
|   |                        |   |                | FY 28 - 184,490.91  |                     |                |                  |               |
|   |                        |   |                | FY 29 - 180,219.75  |                     |                |                  |               |
|   |                        |   |                | FY 30 - 175,414.70  |                     |                |                  |               |
|   |                        |   |                | FY 31 - 170,075.75  |                     |                |                  |               |
|   |                        |   |                | FY 32 - 164,736.80  |                     |                |                  |               |
|   |                        |   |                | FY 33 - 159,398.82  |                     |                |                  |               |
|   |                        |   |                | FY 34 - 154,059.82  |                     |                |                  |               |
|   |                        |   |                | FY 35 - 153,904.82  |                     |                |                  |               |
|   |                        |   |                | FY 36 - 149,443.82  |                     |                |                  |               |
|   |                        |   |                | FY 37 - 144,983.80  |                     |                |                  |               |
|   |                        |   |                | FY 38 - 140,522.76  |                     |                |                  |               |
|   |                        |   |                | FY 39 - 136,061.72  |                     |                |                  |               |
|   |                        |   |                | FY 40 - 131,600.68  |                     |                |                  |               |
|   |                        |   |                | FY 41 - 127,139.64  |                     |                |                  |               |
|   |                        |   |                | FY 42 - 122,678.60  |                     |                |                  |               |
|   |                        |   |                | FY 43 - 118,217.56  |                     |                |                  |               |
|   |                        |   |                | FY 44 - 113,756.52  |                     |                |                  |               |
|   |                        | PR-2023-002   |                | The community has strongly supported the construction of      |                     |                | 0                |               |
|   |                        | COMMUNITY PARK - PHASE 3  |                | a community park at this town-owned land. With the            |                     |                |                  |               |
|   |                        | (\$239,819) (19400)   |                | completion of the Basketball and Volleyball courts in July    |                     |                |                  |               |
|   |                        |   |                | 2021, the community response has been remarkable. This        |                     |                |                  |               |
|   |                        | Final Storm water treatment requirements; Parking Lot Expansion and |                | final phase of site work is required to meet the expectations |                     |                |                  |               |
|   |                        | pavement of parking lot and walkways                                |                | approved by the Planning Board during the design phase.       |                     |                |                  |               |
|   |                        |   |                | The parking lot   |                     |                |                  |               |
|   |                        | FUNDING RECOMMENDED: RECREATION IMPACT FEES                         |                | expansion will utilize all available area to maximize the     |                     |                |                  |               |
|   |                        |   |                | number of parking spots at that location.                     |                     |                |                  |               |
|   |                        |   |                | TM-02/28/22 POSTPONE  |                     |                |                  |               |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |                        |   |                |  |                     |                |                  |               |
|---|------------------------|---|----------------|--|---------------------|----------------|------------------|---------------|
| 1000  | GENERAL FUND           |   | 2022<br>ACTUAL | 2023<br>ORIG BUD   | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
| 1000  | GENERAL FUND BAL SHEET |   |                |  |                     |                |                  |               |
| 76  | 1000                   | 37140 RC IMPFEES                                | 76,000.00      | 204,989.00   | 204,989.00          | 125,701.00     | 224,696.00       | 9.6%          |
|   |                        | PR-2024-001 - COMMUNITY PARK WALKING TRAIL      |                | Construction of this trail will complete all site work and add a unique exercise component, especially for senior citizens seeking a walking path that is suitable for all ability levels. |                     |                | 8,500            |               |
|   |                        | STONE DUST WALKING TRAIL AROUND PARK PERIMETER. |                | 2/9/2023 - OMITTED DURING BUDGET PREP +8,500.  |                     |                |                  |               |
|   |                        | TM-2022-014                                     |                | FY 22 BOND - FEB 22 - 76,000.  |                     |                | 104,167          |               |
|   |                        | MANCHESTER FIELDS                               |                | FY 23 - \$106,921.   |                     |                |                  |               |
|   |                        | FY 22 BOND - 20 YRS                             |                | FY 24 - \$104,167.   |                     |                |                  |               |
|   |                        | PRIN - 68,830.                                  |                | FY 25 - \$101,414.   |                     |                |                  |               |
|   |                        |   |                | FY 26 - \$ 99,005.   |                     |                |                  |               |
|   |                        |   |                | FY 27 - \$ 96,940.   |                     |                |                  |               |
|   |                        |   |                | FY 28 - \$ 94,880.   |                     |                |                  |               |
|   |                        |   |                | FY 29 - \$ 92,815.   |                     |                |                  |               |
|   |                        |   |                | FY 30 - \$ 90,750.   |                     |                |                  |               |
|   |                        |   |                | FY 31 - \$ 88,685.   |                     |                |                  |               |
|   |                        |   |                | FY 32 - \$ 86,620.   |                     |                |                  |               |
|   |                        |   |                | FY 33 - \$ 84,899.   |                     |                |                  |               |
|   |                        |   |                | FY 34 - \$ 83,523.   |                     |                |                  |               |
|   |                        |   |                | FY 35 - \$ 82,146.   |                     |                |                  |               |
|   |                        |   |                | FY 36 - \$ 80,663.   |                     |                |                  |               |
|   |                        |   |                | FY 37 - \$ 79,134.   |                     |                |                  |               |
|   |                        |   |                | FY 38 - \$ 74,043.   |                     |                |                  |               |
|   |                        |   |                | FY 39 - \$ 72,078.   |                     |                |                  |               |
|   |                        |   |                | FY 40 - \$ 70,113.   |                     |                |                  |               |
|   |                        |   |                | FY 41 - \$ 63,223.   |                     |                |                  |               |
|   |                        |   |                | FY 42 - \$ 61,408.   |                     |                |                  |               |
| 77  | 1000                   | 37149 CARRY FWD                                 | 202,550.00     | 0.00   | 0.00                | 0.00           | 0.00             | 0.0%          |
|   |                        | FY 22 - 202,550.                                |                |  |                     |                | 0                |               |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

### ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24

|    | 1000 | GENERAL FUND  | 2022<br>ACTUAL    | 2023<br>ORIG BUD  | 2023<br>REVISED BUD | 2023<br>ACTUAL    | 2024<br>FIN COMM  | PCT<br>CHANGE |
|----|------|---|-------------------|-------------------|---------------------|-------------------|-------------------|---------------|
|    | 1000 | GENERAL FUND BAL SHEET  |                   |                   |                     |                   |                   |               |
| 78 | 1000 | 37150 FND BAL   | 1,197,472.00      | 750,000.00        | 750,000.00          | 0.00              | 500,000.00        | -33.3%        |
|    |      | To maintain a combined unrestricted fund balance in the general fund and the specified special revenue funds at 16.67% of the subsequent year's budget, defined as the total municipal appropriations, school district assessment, and county taxes. In the event that the unrestricted fund balance drops below the target of 16.67% the Town will develop a plan, implemented through the annual budgetary process, to bring the balance to the target level. Once the target of 16.67% is reached, any portion of the unassigned fund balance above the target may be used to fund the capital needs of the community or reduce property taxes in any subsequent year as deemed appropriate by the Town Council. |                   |                   |                     |                   | 500,000           |               |
|    |      | REDUCE ANNUAL TRANSFER FROM FUND BALANCE TO ALLOW GROWTH OF UNASSIGNED FUND BALANCE.  |                   |                   |                     |                   |                   |               |
|    |      | FY 22 - 1,197,472.  |                   |                   |                     |                   |                   |               |
|    |      | TOTAL GENERAL FUND BAL SHEET  | 50,399,796        | 55,672,150        | 55,672,150          | 49,641,611        | 54,124,779        | -2.8%         |
|    |      | <b>TOTAL GENERAL FUND</b>   | <b>50,399,796</b> | <b>55,672,150</b> | <b>55,672,150</b>   | <b>49,641,611</b> | <b>54,124,779</b> | <b>-2.8%</b>  |

| 2110 | SEWER FUND | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
|------|------------|----------------|------------------|---------------------|----------------|------------------|---------------|
|------|------------|----------------|------------------|---------------------|----------------|------------------|---------------|



| 2110  | SEWER FUND | 2022<br>ACTUAL | 2023<br>ORIG BUD | 2023<br>REVISED BUD | 2023<br>ACTUAL | 2024<br>FIN COMM | PCT<br>CHANGE |
|-------|------------|----------------|------------------|---------------------|----------------|------------------|---------------|
| 22110 | SEWER FUND |                |                  |                     |                |                  |               |

|    |       |       |            |            |            |            |            |            |        |
|----|-------|-------|------------|------------|------------|------------|------------|------------|--------|
| 79 | 22110 | 34280 | SEWER FEES | 349,018.85 | 536,748.00 | 536,748.00 | 265,318.84 | 466,038.00 | -13.2% |
|----|-------|-------|------------|------------|------------|------------|------------|------------|--------|

Paid by sewer users - paid directly to the Portland Water District.

|                  |   |
|------------------|---|
| FY 17 - 335,715. | CY 2020 - ASSESSMENT - \$389,004.                 |
| FY 18 - 348,704. | CY 2021 - ASSESSMENT - \$410,916.                 |
| FY 19 - 356,127  | CY 2022 - ASSESSMENT - \$518,412.                 |
| FY 20 - 360,151  | CY 2023 - ASSESSMENT - \$515,808.                 |
| FY 21 - 404,568  | NW SEWER PAYMENTS ARE BEING FUNDED BY TIF - FY 23 |
| FY 22 - 427,350  | \$51,072.   |

FUND BALANCE FY 19 - (\$16,062)  
 FUND BALANCE FY 20 - (\$64,215)  
 FUND BALANCE FY 21 - (\$103,753)  
 FUND BALANCE FY 22 - (\$158,389)

SEWER USER FEES WERE INCREASED AS OF MAY 1, 2020 AS FOLLOWS

SEWER USER RATES 4/1/2009  
 BASE RATE - \$48.84 (9.77/HCF)  
 ADDITIONAL RATE - 3.24  
 READY TO SERVE RATE - 23.75

SEWER USER RATES 5/1/20  
 BASE RATE - \$48.84 (9.77/HCF)  
 ADDITIONAL RATE - 7.00  
 READY TO SERVE RATE - \$30.00

SEWER USER RATES 7/1/23  
 BASE RATE - \$48.84 (9.77/HCF)  
 ADDITIONAL RATE - 7.75  
 READY TO SERVE RATE - 30.00

SEWER USER RATES 7/1/24  
 BASE RATE - \$48.84 (9.77/HCF)  
 ADDITIONAL RATE - 9.77  
 READY TO SERVE RATE - 30.00

Depot Street - Sewer Pump Station installed by Portland Water District  
 and paid by users and Sewer Assessment and CDBG Grant -

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |       |  |                |                |                |                |   |              |
|---|-------|--|----------------|----------------|----------------|----------------|---|--------------|
|   |       |  | 2022           | 2023           | 2023           | 2023           | 2024  | PCT          |
|   | 2110  | SEWER FUND   | ACTUAL         | ORIG BUD       | REVISED BUD    | ACTUAL         | FIN COMM  | CHANGE       |
|   | 22110 | SEWER FUND   |                |                |                |                |   |              |
| 80  | 22110 | 34281 TIF/ REV<br>GATEWAY NORTH A - TIF<br><br>PAYMENT OF PORTLAND WATER DISTRICT ANNUAL ASSESSMENT<br><br>CY - 53,532.<br>CY - 48,612.  | 26,766.00      | 0.00           | 0.00           | 0.00           | 51,072.00<br>51,072   | 0.0%         |
|   |       |  |                |                |                |                | FISCAL YEAR 2024<br>6 months at 4,461. x 6 = 26,766.<br>6 months at 4,051. x 6 = 24,306.<br><br>ASSESSMENT FOR NW SEWER PROJECT |              |
| 81  | 22110 | 37150 TRNFND BAL<br>TRANSFER FROM GENERAL FUND -FUND BALANCE OR TIF ACCOUNTS<br>(SEE BELOW) - TO COVER NEGATIVE SW SEWER FUND - THIS IS A ONE-<br>TIME TRANSFER AS THE SEWER RATE INCREASED IN JULY 2022<br><br>FUND BALANCE FY 19 - (\$16,062)<br>FUND BALANCE FY 20 - (\$64,215)<br>FUND BALANCE FY 21 -(\$103,753)<br>FUND BALANCE FY 22 -(\$158,389) | 0.00           | 0.00           | 0.00           | 0.00           | 158,389.00<br>158,389   | 0.0%         |
|   |       |  |                |                |                |                | DEPOT ST TIF - TRANSFER \$104,857<br>GATEWAY NORTH TIF (FY 22) \$53,532.  |              |
|   |       | TOTAL SEWER FUND   | 375,785        | 536,748        | 536,748        | 265,319        | 675,499   | 25.9%        |
|   |       | <b>TOTAL SEWER FUND</b>  | <b>375,785</b> | <b>536,748</b> | <b>536,748</b> | <b>265,319</b> | <b>675,499</b>  | <b>25.9%</b> |

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

| ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24 |                         |   |            |            |             |            |            |        |
|---|-------------------------|---|------------|------------|-------------|------------|------------|--------|
| 2120  | RECREATION PROGRAM FUND |   | 2022       | 2023       | 2023        | 2023       | 2024       | PCT    |
| 22120   | RECREATION PROGRAM FUND |   | ACTUAL     | ORIG BUD   | REVISED BUD | ACTUAL     | FIN COMM   | CHANGE |
| 82  | 22120                   | 34360 REC FEES  | 347,103.10 | 315,566.00 | 315,566.00  | 198,839.70 | 357,728.00 | 13.4%  |
|   |                         | Recreation Fees -   |            |            |             |            | 357,728    |        |
|   |                         | Pay as you go programs - FY 21  |            |            |             |            |            |        |
|   |                         | FY 15 -174,769.   |            |            |             |            |            |        |
|   |                         | FY 16 -105,851.   |            |            |             |            |            |        |
|   |                         | FY 17 - 226,357.  |            |            |             |            |            |        |
|   |                         | FY 18 - 260,872.  |            |            |             |            |            |        |
|   |                         | FY 19 - 327,646.  |            |            |             |            |            |        |
|   |                         | FY 20 - 163,579. (COVID-19)   |            |            |             |            |            |        |
|   |                         | FY 21 - 136,423.  |            |            |             |            |            |        |
|   |                         | FY 22 - 347,103.  |            |            |             |            |            |        |
| 83  | 22120                   | 34361 REC REFUND  | -9,475.60  | 0.00       | 0.00        | -13,450.93 | 0.00       | 0.0%   |
|   |                         | This accounts tracks refunds given as programs are cancelled or attendees request refunds.  |            |            |             |            | 0          |        |
|   |                         | FY 17 -( 852.)  |            |            |             |            |            |        |
|   |                         | FY 18 -( 4,908.)  |            |            |             |            |            |        |
|   |                         | FY 19 - (11,192.)   |            |            |             |            |            |        |
|   |                         | FY 20 - (15,932.) - COVID 19  |            |            |             |            |            |        |
| 84  | 22120                   | 37150 FND BAL   | 0.00       | 0.00       | 0.00        | 0.00       | 105,000.00 | 0.0%   |
|   |                         | RECREATION PROGRAMS FUND BALANCE  |            |            |             |            | 105,000    |        |
|   |                         | FUND BALANCE FY 17 - \$142,219.   |            |            |             |            |            |        |
|   |                         | FUND BALANCE FY 18 - \$189,304.   |            |            |             |            |            |        |
|   |                         | FUND BALANCE FY 19 - \$270,417.   |            |            |             |            |            |        |
|   |                         | FUND BALANCE FY 20 - \$160,347.   |            |            |             |            |            |        |
|   |                         | FUND BALANCE FY 21 - \$129,982.   |            |            |             |            |            |        |
|   |                         | FUND BALANCE FY 22 - \$219,688.   |            |            |             |            |            |        |
|   |                         | FUND REC FULL TIME PROGRAMMER   |            |            |             |            | 0          |        |
|   |                         | TRANSFER FROM FUND BALANCE TO GENERAL FUND TO FUND NEW RECREATION PROGRAMER - FULL TIME PERSON - 1/1/21. TOTAL TRANSFER - \$23,595.46 |            |            |             |            |            |        |
|   |                         | FUND BALANCE 6/30/19 - \$270,417.   |            |            |             |            |            |        |
|   |                         | FUND BALANCE 6/30/20 - \$160,347.   |            |            |             |            |            |        |
|   |                         | TOTAL RECREATION PROGRAM FUND   | 337,628    | 315,566    | 315,566     | 185,389    | 462,728    | 46.6%  |



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

### ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24

|                                      |                   |                   |                   |                   |                   |               |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| <b>TOTAL RECREATION PROGRAM FUND</b> | <b>337,628</b>    | <b>315,566</b>    | <b>315,566</b>    | <b>185,389</b>    | <b>462,728</b>    | <b>46.6%</b>  |
| <b>GRAND TOTAL</b>                   | <b>51,113,209</b> | <b>56,524,464</b> | <b>56,524,464</b> | <b>50,092,318</b> | <b>55,263,006</b> | <b>-2.23%</b> |