

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - REVENUE

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT CHANGE	
1000	GENERAL FUND BAL SHEET								
1	1000	31100	PROP TAXES	34,671,528.85	38,227,470.00	38,227,470.00	35,660,602.59	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				
				8/24/22 - ACTUAL - PER ASSESSING TAX CALC - AND - MUNIS					
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	41,670.43 - 03/26/2021		FY 21 -	300	
					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					

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1000	GENERAL FUND BAL SHEET							
3	1000	31110 SUPP TAXES	21,986.83	100.00	100.00	11,273.83	100.00	0.0%
		Supplemental assessments may be made within 3 years from the last assessment date whenever it is determined that estates liable to taxation have been omitted from assessment or any tax on estates is invalid or void by reason of illegality, error or irregularity in assessment. A supplemental assessment may be made during the municipal year whenever, through error or inadvertence, the assessors have omitted from their assessment or commitment taxes duly raised by the municipality or its proportion of any state or county tax payable during the municipal year.					100	
		FY 15 - 1,015						
		FY 16 - 35,390						
		FY 17 - 19,815						
		FY 18 - 61,670						
		FY 19 - 21,439						
		FY 20 - 28,192						
		FY 22 - 21,987						
4	1000	31120 PILOTS	8,375.44	0.00	0.00	0.00	8,000.00	0.0%
		Payments in lieu of taxes on certain tax-exempt properties.					8,000	
		FY 22 - 8,375.44						
								- Collected \$14,645. in FY 17
								- No collection in FY 18
								- Collected 7,761.50 in FY 19
								- No collection in FY 20
								- 7/22/20 - Unity Gardens - 3,744.00
								- 7/28/20 - Little Falls - 3,962.56

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	1000	GENERAL FUND BAL SHEET						
5	1000	31130 INT TAX	68,961.04	50,000.00	50,000.00	34,561.75	50,000.00	0.0%
		Interest accrued on outstanding property taxes, lien fees collected.		Changes in MUNIS process - with the tax interest and lien fees			50,000	
		Interest Rate TY 2010 thru 2017 was 7%						
		Interest Rate TY 2018 was 8%						
		Interest Rate TY 2019 was 9%		HISTORICAL REVIEW AND TAX COLLECTION				
		Interest Rate TY 2020 was 8%		IMPROVEMENT				
		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	14,241.10	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						

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1000	GENERAL FUND BAL SHEET							
7	1000	31200 EXCISE TAX	4,346,184.55	3,600,000.00	3,600,000.00	3,169,997.16	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. FY 16 - 3,364,943. FY 17 - 3,627,003. FY 18 - 3,813,712. FY 19 - 3,986,080. FY 20 - 3,803,031. (COVID 19) FY 21 - 4,560,243. 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	7,791.35	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 FY 16 - 35,903.80 FY 17 - 34,991.13 FY 18 - 37,073.38 FY 19 - 34,994.55 FY 20 - 38,694.86 FY 21 - 40,386.80 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	9,884.00	12,500.00	0.0%
		Dog licenses.					12,500	
		FY 15 - 10,761.50 FY 16 - 10,227.50 FY 17 - 15,332.00 FY 18 - 10,860.50 FY 19 - 14,686.00 FY 20 - 14,421.00 FY 21 - 10,107.00 FY 22 - 16,114.00						

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	1000	GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT CHANGE
	1000	GENERAL FUND BAL SHEET						
10	1000	32120 HUNT/FISH	1,443.75	2,000.00	2,000.00	815.25	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	56,571.00	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.						

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	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	429.00	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						

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	1000	GENERAL FUND BAL SHEET						
14	1000	32240 ATV REG ATV registration fees payable to the town as the state's agent.  \$2. - New Registration \$1. - Re-registration  FY 15 - 604. FY 16 - 618. FY 17 - 632. FY 18 - 456. FY 19 - 639. FY 20 - 655. FY 21 - 790. FY 22 - 641.	641.00	600.00	600.00	341.00	600.00 600	0.0%
15	1000	32310 BLDG FEES Building fees, increasing and decreasing along with the economy and building activity.  New fees in place Feb 2020  FY 15 - 109,517.53 FY 16 - 140,882.09 FY 17 - 154,804.78 FY 18 - 148,929.82 FY 19 - 159,208.36 FY 20 - 377,106.01 FY 21 - 594,661.60 FY 22 - 435,665.74	435,665.74	377,500.00	377,500.00	308,275.37	377,500.00 377,500	0.0%
16	1000	32320 PLMB FEES Plumbing fees, increasing and decreasing along with the economy and building activity.  FY 15 - 42,055.00 FY 16 - 48,651.25 FY 17 - 57,800.00 FY 18 - 48,455.00 FY 19 - 53,010.00 FY 20 - 68,807.50 FY 21 - 65,940.00 FY 22 - 64,112.50	64,112.50	55,000.00	55,000.00	38,557.50	55,000.00 55,000	0.0%

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	1000	GENERAL FUND BAL SHEET						
17	1000	32330 HOME OCC Home Occupation permit fees.	500.00	200.00	200.00	100.00	300.00 300	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 Other permit fees.	500.00	300.00	300.00	0.00	400.00 400	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 Other permit fees.	550.00	1,000.00	1,000.00	350.00	500.00 500	-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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	1000	GENERAL FUND BAL SHEET						
20	1000	32360 SHORELAND Shoreland zoning permit fees.	5,200.00	3,500.00	3,500.00	4,500.00	4,000.00 4,000	14.3%
		FY 15 - 3,550. FY 16 - 3,900. FY 17 - 3,350. FY 18 - 3,500. FY 19 - 3,620. FY 20 - 3,800. FY 21 - 6,350. FY 22 - 5,200.						
21	1000	32370 SUBSURF Sub-surface review fees.	7,450.00	4,650.00	4,650.00	3,300.00	4,650.00 4,650	0.0%
		FY 15 - 3,280. FY 16 - 4,080. FY 17 - 4,650. FY 18 - 3,780. FY 19 - 4,590. FY 20 - 5,860. FY 21 - 8,510. FY 22 - 7,450.						
22	1000	32380 JUNKYARD Annual licensing of auto graveyards/junkyards grandfathered under state law.	390.60	390.00	390.00	279.00	390.00 390	0.0%
		FY 15 - 390.60 FY 16 - 390.60 FY 17 - 446.40 FY 18 - 390.60 FY 19 - 390.60 FY 20 - 390.60 FY 21 - 502.00 FY 22 - 390.60						

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	1000	GENERAL FUND BAL SHEET						
23	1000	32410 ZBA Board of appeals applications.	1,200.00	1,500.00	1,500.00	400.00	1,200.00 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 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	10,431.25	40,000.00 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 Subdivision amendment fees.	0.00	1,000.00	1,000.00	0.00	0.00 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.						

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	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.						

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	1000	GENERAL FUND BAL SHEET						
29	1000	33100 REV SHRNG	2,624,794.75	2,500,000.00	2,500,000.00	2,121,105.81	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.						

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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.				

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	1000	GENERAL FUND BAL SHEET						
34	1000	33110 TREE GR Tree growth payments from the State of Maine.  FY 15 - 21,271.69 FY 16 - 20,671.32 FY 17 - 19,526.85 FY 18 - 20,908.48 FY 19 - 20,066.19 FY 20 - 20,106.83 FY 21 - 19,622.25 FY 22 - 29,178.15	29,178.15	21,000.00	21,000.00	30,238.93	21,000.00 21,000	0.0%
35	1000	33120 URIP 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).  FY 15 - 248,320. FY 16 - 250,876. FY 17 - 248,636. FY 18 - 253,006. FY 19 - 251,152. FY 20 - 258,836. FY 21 - 241,908. FY 22 - 261,672.	261,672.00	255,000.00	255,000.00	262,980.00	255,000.00 255,000	0.0%
36	1000	33125 ME MPI-LAP RD-2023-006 SW SIDEWALK - BLUE SEAL TO DEPOT ST \$1,400,000. BOND - APPROVED 275,000 DELAYED ADD/L BOND NEEDED -725,000. MPI PACTS - 400,000.  S. Windham Sidewalk - Blue Seal to Depot St, both sides Rebuild sidewalk on East side of 202. Build new sidewalk on West side of 202. This is a PACTS/MPI project.	0.00	1,700,000.00	1,700,000.00	0.00	1,661,000.00 411,000	-2.3%







# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - REVENUE

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT 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. 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. FY 21 - 73,001. 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. FY 21 - 23,180. 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	53.00	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 FY 16 - 0.00 FY 17 - 24.00 FY 18 - 20.00 FY 19 - 124.00 FY 20 - 209.00 FY 21 - 229.00 FY 22 - 137.00						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - REVENUE

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

	1000	GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT CHANGE
	1000	GENERAL FUND BAL SHEET						
44	1000	34190 PASSPORTS Passport fees collected by the town as agent for the US State Department.	17,885.00	12,000.00	12,000.00	25,935.00	15,000.00 15,000	25.0%
		FY 15 - 15,165. FY 16 - 23,015. FY 17 - 29,530. FY 18 - 31,283. FY 19 - 35,828. FY 20 - 22,910. (COVID 19) FY 21 - 5,565. (COVID 19) FY 22 - 17,885.						
45	1000	34200 ASR FEES Assessor's fees, property lists.	63.00	50.00	50.00	34.00	50.00 50	0.0%
		FY 15 - 766.75 FY 16 - 588.00 FY 17 - 425.30 FY 18 - 363.90 FY 19 - 205.00 FY 20 - 44.00 FY 21 - 84.00 FY 22 - 63.00						
46	1000	34280 SEWER FEES 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 0	0.0%
		FY 22 - 1,020.						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - REVENUE

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022	2023	2023	2023	2024	PCT
1000	GENERAL FUND BAL SHEET		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
47	1000	34310 DUNDEE Dundee Park passes and fees.	51,318.65	60,000.00	60,000.00	49,703.36	70,000.00 70,000	16.7%
		FY 15 - 32,035.23						
		FY 16 - 49,234.31						
		FY 17 - 47,024.80						
		FY 18 - 45,857.90						
		FY 19 - 59,738.00						
		FY 20 - 66,822.00						
		FY 21 - 56,340.64						
		FY 22 - 51,318.65						
48	1000	34311 PRK & TRLS Revenue for Parks & Trails Program	360.00	600.00	600.00	325.00	900.00 200	50.0%
							Community Park Rental fees for reserved times (\$10. - RESIDENTS -\$15. - NON-RESIDENTS) per court (volleyball, basketball or pickleball)	
							PAVILION RENTAL - \$20 PER HR - RESIDENTS \$30. - NON- RESIDENTS	
							\$15.00 equipment rental fee (Basketball, volleyball, pickleball paddles and balls.)	
		Revenue for Parks & Trails Program					Lincoln Field Reservation for private use	100
		Revenue for Parks & Trails Program					\$25 - \$60 - depending upon nature of use Donnabeth Lippman Park	600
							\$25.00 - picnic Pavilion only	
							\$40.00 - Picnic Pavilion with Lawn Games included	
49	1000	34340 RESC FEES Rescue report fees.	205.00	500.00	500.00	165.00	500.00 500	0.0%
		FY 15 - 535.						
		FY 16 - 365.						
		FY 17 - 200.						
		FY 18 - 1,193.						
		FY 19 - 295.						
		FY 20 - 322.						
		FY 21 - 850.						
		FY 22 - 205.						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - REVENUE

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

	1000	GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT CHANGE
	1000	GENERAL FUND BAL SHEET						
50	1000	34350 RESC REIMB	818,391.15	800,000.00	800,000.00	682,147.90	800,000.00 800,000	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.						
		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	497,828.98	258,424.00 258,424	-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.						
		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 ANALYSIS - REVENUE

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

	1000	GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT CHANGE
	1000	GENERAL FUND BAL SHEET						
53	1000	35100 INT ON INV	107,948.92	20,000.00	20,000.00	551,914.19	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	227,660.00	225.2%
		Payment from the Windham-Raymond School District (RSU 14) - 80% of the cost of the school resource officer program.					227,660	
		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.						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - REVENUE

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
	1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT 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			note corrected payment plan adjusted - 5/18/21 - srr		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 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 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	0.00	223,000.00	-3.0%
			Franchise fees due to the town by cable operators.			FUNDS ANNUALLY RECEIVED IN APRIL		223,000	
			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 ANALYSIS - REVENUE

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
	1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT CHANGE
	1000	GENERAL FUND BAL SHEET							
58	1000	36230	PD FEES	6,031.00	7,000.00	7,000.00	3,956.10	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	970.44	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 ANALYSIS - REVENUE

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
	1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT CHANGE
	1000	GENERAL FUND BAL SHEET							
61	1000	36260	MECH SYS	33,885.75	25,000.00	25,000.00	33,975.75	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	3,110.86	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	5,735.15	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 ANALYSIS - REVENUE

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT 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 SERVICING, FIRE EXTINGUISHER INSPECTIONS, WASTE OIL BURNER CLEANING, SPRINKLER FEES, HVAC SERVICES						



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - REVENUE

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT 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	31,200.00	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.				
		GA - SHARED SERVICES WITH TOWN OF GORHAM - 14 HRS WEEK - 520 WK		50% - \$45,125.				
		CONTRACT UPDATED ANNUALLY		2/13/23 - TAKEN FROM MISC REV + 36,100.			36,100	
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 ANALYSIS - REVENUE

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT 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.						
		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 ANALYSIS - REVENUE

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT 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 ANALYSIS - REVENUE

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT 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%
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LB-2024-001 24 HOUR LIBRARY

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

I think the 24 hour library addresses a few different issues. It increases use of the library by being accessible, depending on the location, many more hours than our building is open. It will be placed in an underserved area, doesn't require additional brick and mortar space and the upkeep that is required, and patrons can pick up reserved items at the 24 hour library as well as return items conveniently. We often hear comments from the community that our hours are inconvenient for their work schedule and they aren't able to pick up reserved items or browse our collection. This service will resolve those issues and increase access for community members who may find traveling to our building difficult. I think something like this would be best placed in a high traffic location in either South Windham where there may be more folks walking or somewhere in the North Windham shopping district where community members could stop in while shopping and running errands in that area rather than having to drive to the building. I think there are many opportunities for funding through general fundraising, grants, and sponsorships to support a project such as this. Information about the system is attached.

0

PR-2024-006 FORBES LANE - MISTY DRIVE PARK

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.

0

2/23/23 - TM - HOLD PROJECT UNTIL REVIEW OF PROJECT.

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - REVENUE

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT 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.				
		PR-2022-005 - LIPPMAN PARK LOT EXPANSION - DESIGN & PERMITTING		FY 22 - 219,688.				
		Design and engineering costs beyond the original contracted amount (\$2,800) and DEP permitting fees (\$7,228)		2/23/23 - TM - FUND WITH REC PROGRAMING BUDGET			10,028	
				-10,028.				
				SEE ACCOUNT 19400-46990				
74	1000	37133 BND FD INT	20,000.00	0.00	0.00	0.00	0.00	0.0%
		FY 22 - 20,000					0	

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - REVENUE

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT CHANGE
1000	GENERAL FUND BAL SHEET							
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. This project will be managed by Westbrook.			0	
		MOUNTAIN DIVISIOON TRAIL GAP (19400) - 50,000.						
				TM- 02/14/22 REMOVE FROM IMPACT FEES AND PAY FROM CAPITAL RESERVE MATCH FUNDS - SEE REV ACCT # 37134				
		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				



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - REVENUE

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT 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%
		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				
		PR-2024-001 - COMMUNITY PARK WALKING TRAIL		Construction of this trail will complete all site work and add			8,500	
				a unique exercise component, especially for senior citizens				
		STONE DUST WALKING TRAIL AROUND PARK PERIMETER.		seeking a walking path that is suitable for all ability				
				levels.				
				2/9/2023 - OMITTED DURING BUDGET PREP				
				+8,500.				

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - 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	MANAGER	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%
		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	
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.		REDUCE ANNUAL TRANSFER FROM FUND BALANCE TO ALLOW GROWTH OF UNASSIGNED FUND BALANCE.			500,000	
		FY 22 - 1,197,472.						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - REVENUE

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24							
1000	GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT CHANGE
	TOTAL GENERAL FUND BAL SHEET	50,399,796	55,672,150	55,672,150	47,293,104	53,902,836	-3.2%
	<b>TOTAL GENERAL FUND</b>	<b>50,399,796</b>	<b>55,672,150</b>	<b>55,672,150</b>	<b>47,293,104</b>	<b>53,902,836</b>	<b>-3.2%</b>

2110	SEWER FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT CHANGE
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2110	SEWER FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT CHANGE
22110	SEWER FUND						

79	22110	34280	SEWER FEES	349,018.85	536,748.00	536,748.00	240,450.36	466,038.00	-13.2%
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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 ANALYSIS - REVENUE

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

			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT CHANGE
	<b>2110</b>	<b>SEWER FUND</b>						
	<b>22110</b>	<b>SEWER FUND</b>						
80	22110	34281 TIF/ REV GATEWAY NORTH A - TIF  PAYMENT OF PORTLAND WATER DISTRICT ANNUAL ASSESSMENT  CY - 53,532. CY - 48,612.	26,766.00	0.00	0.00	0.00	51,072.00 51,072	0.0%
				FISCAL YEAR 2024 6 months at 4,461. x 6 = 26,766. 6 months at 4,051. x 6 = 24,306.				
				ASSESSMENT FOR NW SEWER PROJECT				
81	22110	37150 TRNFND BAL TRANSFER FROM GENERAL FUND -FUND BALANCE OR TIF ACCOUNTS (SEE BELOW) - TO COVER NEGATIVE SW SEWER FUND - THIS IS A ONE- TIME TRANSFER AS THE SEWER RATE INCREASED IN JULY 2022  FUND BALANCE FY 19 - (\$16,062) FUND BALANCE FY 20 - (\$64,215) FUND BALANCE FY 21 -(\$103,753) FUND BALANCE FY 22 -(\$158,389)	0.00	0.00	0.00	0.00	158,389.00 158,389	0.0%
				DEPOT ST TIF - TRANSFER \$104,857 GATEWAY NORTH TIF (FY 22) \$53,532.				
		<b>TOTAL SEWER FUND</b>	<b>375,785</b>	<b>536,748</b>	<b>536,748</b>	<b>240,450</b>	<b>675,499</b>	<b>25.9%</b>
		<b>TOTAL SEWER FUND</b>	<b>375,785</b>	<b>536,748</b>	<b>536,748</b>	<b>240,450</b>	<b>675,499</b>	<b>25.9%</b>

**Town of Windham**

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

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
2120	RECREATION PROGRAM FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT CHANGE
22120	RECREATION PROGRAM FUND							
82	22120	34360 REC FEES	347,103.10	315,566.00	315,566.00	160,204.80	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	-12,592.43	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	147,612	462,728	46.6%



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - 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>147,612</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>47,681,167</b>	<b>55,041,063</b>	<b>-2.62%</b>