

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET

	1000	GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
	1000	GENERAL FUND BAL SHEET						
2	1000	31101 PPTHOMAS	3,723.10	300.00	300.00	100.15	1,000.00	233.3%
		The Town Council adopted a policy for the collection of Personal Property taxes.		TURNOVER TO COLLECTION AGENCY		FY 21 -	1,000	
		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.		41,670.43 - 03/26/2021				
				FY 22 - 3,365.53 - 08/05/2021				
				FY 23 - 2,880.36 - 07/31/2022				
				FY 24 - 12,342.80 - 07/11/2023				
				FY 25 - 6,683.47 - 07/09/2024				
				FY 26 - 4,367.45 - 07/08/2025				
				COLLECTIONS TO DATE				
				TOTAL TURNOVERS - \$71,310.04				
				COLLECTED AS OF 11/30/25 - \$7,421.84				
				NOTE: 30% FEE TO THOMAS AGENCY				
3	1000	31110 SUPP TAXES	39,756.73	6,000.00	6,000.00	8,390.34	8,000.00	33.3%
		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.					8,000	
		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						
		FY 23 - 11,274						
		FY 24 - 42,671						
		FY 25 - 36,423						

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1000	GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
1000	GENERAL FUND BAL SHEET						
4	1000 31120 PILOTS	10,777.04	9,000.00	9,000.00	0.00	10,000.00	11.1%
	Payments in lieu of taxes on certain tax-exempt properties. T00 compensate a government for some or all services utilized.			currently funds are received by - Unity Gardens and So Windham Housing		10,000	
	FY 22 - 8,375.44						
	FY 23 - 8,931.98						
	FY 24 - 10,649.56						
	FY 25 - 10,777.04						
5	1000 31130 INT TAX	58,805.44	50,000.00	50,000.00	39,702.53	52,000.00	4.0%
	Interest accrued on outstanding property taxes, lien fees collected.			Changes in MUNIS process - with the tax interest and lien fees		52,000	
	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 IMPROVEMENT			
	Interest Rate TY 2020 was 8%						
	Interest Rate TY 2021 was 6%						
	Interest Rate TY 2022 was 4%			NUMBER OF TAX LIENS FILED			
	Interest Rate TY 2023 was 8%			TY 20 - 105			
	Interest Rate TY 2024 was 8.5%			TY 21 - 80			
	Interest Rate TY 2025 is 7.5%			TY 22 - 96			
				TY 23 - 123			
				TY 24 - 110			
	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						
	FY 23 - 55,971.71						
	FY 24 - 51,871.37						
	FY 25 - 58,805.44						

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1000	GENERAL FUND		2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
1000	GENERAL FUND BAL SHEET							
6	1000	31140 TX LN FEES	17,192.43	20,000.00	20,000.00	21,244.05	19,000.00	-5.0%
		Fees collected on tax liens as they are paid.					19,000	
		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						
		FY 23 - 19,884.43						
		FY 24 - 13,854.86						
		FY25 - 17,192.43						
7	1000	31200 EXCISE TAX	4,933,779.25	4,600,000.00	4,600,000.00	3,149,291.22	4,600,000.00	0.0%
		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.		TM-2/20/26 +100,000.			4,600,000	
		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.						
		FY 23 - 4,458,460.						
		FY 24 - 4,643,103.						
		FY 25 - 4,933,779.						

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	1000	GENERAL FUND BAL SHEET						
10	1000	32120 HUNT/FISH	981.50	1,000.00	1,000.00	588.75	1,000.00	0.0%
		Hunting and fishing license fees collected by the town as an agent for the state.					1,000	
		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						
		FY 23 - 1,201.50						
		FY 24 - 1,085.25						
		FY 25 - 981.50						
11	1000	32210 MV REG	85,646.00	75,000.00	75,000.00	52,056.00	80,000.00	6.7%
		Motor vehicle agent fees.					80,000	
		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.						
		FY 23 - 82,951.						
		FY 24 - 82,953.						
		FY 25 - 85,646.						

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	1000	GENERAL FUND BAL SHEET						
12	1000	32220 SNOW REG	6,736.12	7,000.00	7,000.00	2,880.00	7,000.00	0.0%
		Snowmobile registrations, recently used as the basis for support of the Windham Drifters in account 11500 - 46930		TM-2/20/26 - +300.			7,000	
		Fee - \$6. - New Registration						
		Fee - \$5. - 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						
		FY 23 - 7,059.72						
		FY 24 - 7,442.18						
		FY 25 - 6,736.12						
13	1000	32230 BOAT REG	1,674.80	1,400.00	1,400.00	433.00	1,500.00	7.1%
		Boat registration fees payable to the town as the state's agent.		TM-2/20/26 - +100.			1,500	
		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						
		FY 23 - 1,557.20						
		FY 24 - 1,470.00						
		FY 25 - 1,674.80						

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	1000	GENERAL FUND BAL SHEET						
14	1000	32240 ATV REG	2,012.00	600.00	600.00	875.00	1,200.00	100.0%
		ATV registration fees payable to the town as the state's agent.					1,200	
		\$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.						
		FY 23 - 620.						
		FY 24 - 1,252.						
		FY 25 - 2,012						
15	1000	32310 BLDG FEES	388,251.34	557,500.00	557,500.00	282,586.45	500,000.00	-10.3%
		Building fees, increasing and decreasing along with the economy and building activity.		EXPECTED GROWTH IN FY 27 WITH COMPLETION OF NW SEWER			500,000	
		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						
		FY 23 - 410,918.94						
		FY 24 - 382,958.21						
		FY 25 - 388,251.34						

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	1000	GENERAL FUND BAL SHEET						
16	1000	32320 PLMB FEES	49,502.50	45,000.00	45,000.00	37,652.50	50,000.00	11.1%
		Plumbing fees, increasing and decreasing along with the economy and building activity.					50,000	
		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						
		FY 23 - 50,645.00						
		FY 24 - 39,037.50						
		FY 25 - 49,502.50						
17	1000	32330 HOME OCC	200.00	300.00	300.00	100.00	300.00	0.0%
		Home Occupation permit fees.					300	
		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						
		FY 23 - 100.00						
		FY 24 - 300.00						
		FY 25 - 200.00						

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	1000	GENERAL FUND BAL SHEET						
18	1000	32340 ACC APTS	600.00	400.00	400.00	1,000.00	650.00	62.5%
		Other permit fees.					650	
		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						
		FY 23 - 400.00						
		FY 24 - 800.00						
		FY 25 - 600.00						
19	1000	32350 CH USE PMT	600.00	500.00	500.00	550.00	650.00	30.0%
		Other permit fees.					650	
		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						
		FY 23 - 450.00						
		FY 24 -1,250.00						
		FY 25 - 600.00						

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1000	GENERAL FUND		2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
1000	GENERAL FUND BAL SHEET							
22	1000	32380 JUNKYARD	223.20	200.00	200.00	223.20	200.00	0.0%
		Annual licensing of auto graveyards/junkyards grandfathered under state law.					200	
		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						
		FY 23 - 279.00						
		FY 24 - 279.00						
		FY 25 - 223.20						
23	1000	32410 ZBA	1,200.00	1,200.00	1,200.00	0.00	600.00	-50.0%
		Board of appeals applications.					600	
		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						
		FY 23 - 800						
		FY 24 - 400						
		FY 25 - 1,200						

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	1000	GENERAL FUND BAL SHEET						
24	1000	32420 SUBDIV	132,587.50	40,000.00	40,000.00	57,906.25	60,000.00	50.0%
		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.					60,000	
		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.						
		FY 23 - 17,244.						
		FY 24 - 76,125.						
		FY 25 - 132,588.						
25	1000	32430 SUBDIV AMD	0.00	0.00	0.00	0.00	0.00	0.0%
		Subdivision amendment fees.					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.						
		FY 23 - 0.						
		FY 24 - 0.						

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	1000	GENERAL FUND BAL SHEET						
26	1000	32440 SITE PLAN	11,337.50	8,000.00	8,000.00	9,767.50	10,000.00	25.0%
		Site plan review application fees.					10,000	
		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.						
		FY 23 - 8,350.						
		FY 24 - 19,296.						
		FY 25 - 11,337.						
27	1000	32450 GRAVEL PIT	0.00	0.00	0.00	550.00	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						
		FY 23 - 0.00						
		FY 24 - 0.00						
		FY 25 - 0.00						

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1000	GENERAL FUND BAL SHEET							
30	1000	33105 HOMESTD	1,144,770.14	1,233,461.00	1,233,461.00	881,780.00	1,233,461.00	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		1,233,461		
				THIS NUMBER IS UPDATED WHEN THE ACTUAL TAX COMMITMENT IS COMPLETE				
		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.						
		FY 23 - 1,056,261.						
		FY 24 - 1,113,633.						
		FY 25 - 1,144,760.						
		FY 26 - 1,233,461 - PAID BY STATE						
31	1000	33106 VET REIMB	6,612.00	7,800.00	7,800.00	0.00	7,000.00	-10.3%
		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.					7,000	
		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						
		FY 23 - 6,751						
		FY 24 - 6,300						
		FY 25 - 6,612						

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1000	GENERAL FUND BAL SHEET							
32	1000	33107 BETTE	144,366.00	152,728.00	152,728.00	152,728.00	152,728.00	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 BETE 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.		UPDATE FROM TAX ASSESSMENT -			152,728	
				THIS NUMBER IS UPDATED WHEN THE ACTUAL TAX COMMITMENT IS COMPLETE				
		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 - 117,956						
		FY 24 - 128,246						
		FY 25 - 144,060						
		FY 26 - 152,728. NOT RECEIVED TY 25						
33	1000	33109 RENEW ENG	0.00	180.00	180.00	7,114.00	100.00	-44.4%
		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					100	
		FY 22 - 140						
		FY 23 - 180						
		FY 24 - 0						
		FY 25 - 0						

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	1000	GENERAL FUND BAL SHEET						
34	1000	33110 TREE GR	37,634.97	30,000.00	30,000.00	36,593.72	35,000.00	16.7%
		Tree growth payments from the State of Maine.					35,000	
		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						
		FY 23 - 30,238.93						
		FY 24 - 37,143.15						
		FY 25 - 37,634.97						
		This program provides a benefit for owners of at least ten acres of forested land used for commercial harvesting. A forest management and harvest plan must be prepared and a sworn statement to that effect submitted with the application. Applications must include a map of the parcel indicating the forest type breakdown as well as all other areas to be excluded from the tree growth program. Each year, the State Tax Assessor determines the valuation per acre for each forest type by county. For a list of current Tree Growth rates. If forest land no longer meets the criteria of eligibility or the landowner opts to withdraw from the tree growth program, a penalty will be assessed. Depending upon the length of time that the parcel has been enrolled, the penalty is between 20% and 30% of the difference between the 100% Tree Growth value and the fair market value of the land.						
35	1000	33120 URIP	307,356.00	280,000.00	280,000.00	369,832.00	369,000.00	31.8%
		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).					369,000	
		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.						
		FY 23 - 262,980.						
		FY 24 - 303,480.						
		FY 25 - 307,356.						
		INCREASE IS DUE TO ROAD ADDITIONS IN SOUTH WINDHAM - RTE 202 ETC						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET

	1000	GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
	1000	GENERAL FUND BAL SHEET						
37	1000	33130 GEN ASST	37,329.80	42,000.00	42,000.00	2,495.50	40,000.00	-4.8%
		The Town receives reimbursement for 70% of its direct general assistance expenses from the State of Maine.		GA BUDGET - 60,000 x 70% = 42,000.			40,000	
		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						
		FY 23 - 78,220.90						
		FY 24 - 85,224.87						
		FY 25 - 37,329.80						
38	1000	33140 SSI RECOV	0.00	0.00	0.00	0.00	0.00	0.0%
		Recoveries of income from GA recipients who later are granted SSI.					0	
		FY 15 - 1,246.20						
		FY 16 - 0.00						
		FY 17 - 3,822.25						
		FY 18 - 0.00						
		FY 20 - 2,205.00						
		FY 22 - 0.00						
		FY 23 - 0.00						
		FY 24 - 0.00						
		FY 25 - 0.00						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET								
1000	GENERAL FUND		2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
1000	GENERAL FUND BAL SHEET							
39	1000	34100 TAX RPS	9.00	0.00	0.00	15.00	0.00	0.0%
		Tax reports.		NO LONGER UTILIZED WITH NEW TECHNOLOGY			0	
		\$3. PER REPORT						
		FY 15 - 83.						
		FY 16 - 42.						
		FY 17 -184.						
		FY 18 - 13.						
		FY 19 - 24.						
		FY 20 - 24.						
		FY 21 - 84.						
		FY 22 - 66.						
		FY 23 - 6.						
		FY 24 - 3.						
		FY 25 - 0.						
40	1000	34110 CLERK FEES	51,488.20	40,000.00	40,000.00	27,077.80	45,000.00	12.5%
		Town clerk fees on transactions as authorized by statute.		NOTE: REMOVED PUBLIC WORKS STREET OPENING PERMITS - TO ACCOUNT # 36280			45,000	
		FY 15 - 46,649.		INCREASE FEES - MARCH 2020				
		FY 16 - 36,650.		MARRIAGE LICENSES				
		FY 17 - 41,463.		VITAL RECORDS				
		FY 18 - 35,886.		BURIAL PERMITS				
		FY 19 - 37,486.		NOTARY FEE				
		FY 20 - 36,139.		BUSINESS LICENSES				
		FY 21 - 44,524.						
		FY 22 - 40,850.						
		FY 23 - 46,547.						
		FY 24 - 44,228.						
		FY 25 - 51,488.						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET								
1000	GENERAL FUND		2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
1000	GENERAL FUND BAL SHEET							
41	1000	34111 MAR APP	48,650.00	80,000.00	80,000.00	33,350.00	48,000.00	-40.0%
		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.		FEES REDUCED ON 8/16/22 C/O 22-143			48,000	
		FY 20 - 2,500. FY 21 - 73,001. FY 22 - 49,899. FY 23 - 83,900. FY 24 - 86,600. FY 25 - 48,650.		TM-2/20/26 - -2000.				
42	1000	34112 MAR EDU	0.00	1.00	1.00	9,840.00	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. FY 23 - 21,400. FY 24 - 21,640. FY 25 - 14,260.				
				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 disbursement				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET

	1000	GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
	1000	GENERAL FUND BAL SHEET						
43	1000	34140 INS FAX	48.00	50.00	50.00	19.00	50.00	0.0%
		Fees collected for incoming faxes with proof of insurance for motor vehicle registrations.					50	
		\$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						
		FY 23 - 69.00						
		FY 24 - 44.00						
		FY 25 - 48.00						
44	1000	34190 PASSPORTS	12,285.00	20,000.00	20,000.00	7,315.00	10,000.00	-50.0%
		Passport fees collected by the town as agent for the US State Department. NEW MAINE REAL ID MAY CAUSE REDUCTION					10,000	
		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.						
		FY 23 - 30,205.						
		FY 24 - 20,020.						
		FY 25 - 12,285.						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET

	1000	GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
	1000	GENERAL FUND BAL SHEET						
45	1000	34200 ASR FEES	11.00	50.00	50.00	10.00	25.00	-50.0%
		Assessor's fees, property lists.		Revenue decreasing due to on-line availability of records.			25	
		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						
		FY 23 - 34.00						
		FY 24 - 42.00						
		FY 25 - 11.00						
46	1000	34280 SEWER FEES	0.00	0.00	0.00	1,020.00	0.00	0.0%
		Sewer user fees moved to the SEWER FUND, account 22110-34280.		FY 21 - 1,020			0	
		Charges based on water usage for sewer users in South Windham, Revenue offset to the annual Portland Water District assessment.		FY 22 - 1,020				
				FY 23 - 3,060				
				FY 24 - 31,100				
		SEWER CONNECTION FEE - CODE OFFICE		FY 25 - 0				
				SW SEWER - CURRENT GROWTH DOWN				
				Sewer user fees moved to the SEWER FUND, account 22110-34280.				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET

	1000	GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
	1000	GENERAL FUND BAL SHEET						
49	1000	34340 RESC FEES	204.95	250.00	250.00	264.95	250.00	0.0%
		Rescue report fees.					250	
		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.						
		FY 23 - 255.						
		FY 24 - 1,206.						
		FY 25 - 205.						
50	1000	34350 RESC REIMB	1,112,432.62	925,000.00	925,000.00	728,734.52	1,000,000.00	8.1%
		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.					1,000,000	
		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						
		FY 23 - 988,821.20						
		FY 24 - 1,016,229.71						
		FY 25 - 1,112,432.62						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET

	1000	GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
	1000	GENERAL FUND BAL SHEET						
51	1000	34370 SOL WASTE	268,505.10	0.00	0.00	355.55	0.00	0.0%
		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. In FY25, The Town switched to fully automated trash pickup and no more bag fees are being collected.					0	
		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						
		FY 23 - 717,591.98						
		FY 24 - 782,903.40						
		FY 25 - 267,548.25						
52	1000	34371 STORMF	1,300.00	600.00	600.00	50.00	1,000.00	66.7%
		ANNUAL STORMWATER CERTIFICATION FEE \$50.00					1,000	
		FY 23 - 650.						
		FY 24 - 500.						
		FY 25 - 1,300.						
		As of FY26, there are 21 sites that must file these stormwater reports annually. One of these (RSU 14) is not charged the \$50 fee.						
		NOTE: PREV CALLED STREET OPENING PERMIT FEE - NOT USED SINCE MUNIS INSTALL						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET

	1000	GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
	1000	GENERAL FUND BAL SHEET						

53	1000	35100 INT ON INV	1,175,270.10	800,000.00	800,000.00	678,614.30	900,000.00	12.5%
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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.

- 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
- FY 23 - 1,011,341.64
- FY 24 - 1,225,565.90
- FY 25 - 1,175,223.51
- 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%
- 6/30/23 - 5.32%
- 6/30/24 - 5.38%
- 6/30/25 - 4.32%
- CURRENT -3.89%

900,000

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET

	1000	GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
	1000	GENERAL FUND BAL SHEET						
54	1000	35130 RSU RSOFFC	140,485.62	223,937.00	223,937.00	0.00	291,713.00	30.3%
		Payment from the Windham-Raymond School District (RSU 14) - 80% of the cost of the school resource officer program.		FY27: 3 SROS -WAGES: \$248,102.40 BENEFITS: \$116,538.79 TOTAL: \$364,641.19 80%: \$291,712.96			291,713	
		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.						
		FY 23 - 70,000.						
		FY 24 - 183,432.						
		FY 25 - 140,486 (Has not been billed yet - this amount was reduced from expected number of 3 OFFICERS TO 2 per RSU negotiation)						
		3 YR COPS GRANT COMPLETE 6/30/24						
55	1000	35131 RSU WSMF	178,276.26	175,111.00	175,111.00	175,110.92	171,827.00	-1.9%
		INTERLOCAL AGREEMENT - WSMF					171,827	
		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.						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET								
1000	GENERAL FUND		2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
1000	GENERAL FUND BAL SHEET							
56	1000	35132 RSU - DEBT	1,286,375.00	50,000.00	50,000.00	0.00	0.00	-100.0%
		RSU SHARE DEBT - 2011 REFUNDING BONDS PRINCIPAL & INTEREST		BOND PAID IN FULL - NOV 24 AND FINAL REIMBURSEMENT WAS RECEIVED			0	
		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.						
		BOND PAID IN FULL PR-2024-006 FORBES LANE / MISTY LANE PLAYGROUND		SHOULD THIS NOT BE APPROVED -GRANTS ARE BEING APPLIED FOR SEE 1000-37131			0	
		OFFSET TO THE TENNIS COURTS AT HIGH SCHOOL - FED GRANT IN PAST		GRANT HAS BEEN RECEIVED AND COMMITTEE IS WORKING ON THIS PROJECT				
57	1000	36210 CATV FEES	189,148.89	200,000.00	200,000.00	0.00	185,000.00	-7.5%
		Franchise fees due to the town by cable operators.		FUNDS ANNUALLY RECEIVED IN APRIL			185,000	
		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. FY 23 - 224,836. FY 24 - 208,591. FY 25 - 189,149.						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET

	1000	GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
	1000	GENERAL FUND BAL SHEET						
60	1000	36250 F/RES FEES	10.00	20.00	20.00	5.00	20.00	0.0%
		Fire/rescue fines and fees.					20	
		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						
		FY 23 - 15.00						
		FY 24 - 20.00						
		FY 25 - 20.00						
61	1000	36260 MECH SYS	25,395.50	30,000.00	30,000.00	19,869.50	28,000.00	-6.7%
		Mechanical systems fees charged by code enforcement.					28,000	
		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						
		FY 23 - 43,335.50						
		FY 24 - 21,083.75						
		FY 25 - 25,395.50						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET								
1000	GENERAL FUND		2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
1000	GENERAL FUND BAL SHEET							
62	1000	36270 LIB FEES	5,437.23	3,000.00	3,000.00	3,408.96	4,500.00	50.0%
		Library fines and fees.					4,500	
		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						
		FY 23 - 3,804.85						
		FY 24 - 5,025.62						
		FY 25 - 5,437.23						
63	1000	36280 RD CONST	300.00	3,000.00	3,000.00	225.00	2,000.00	-33.3%
		Road, driveway permit fees, and street opening fees.					2,000	
		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						
		FY 23 - 8,158.65						
		FY 24 - 4,515.50						
		FY 25 - 300.00						
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 - NONE						
		FY 23 - NONE						
		FY 24 - NONE						
		NOTE TO FILE : SALE OF 8 MAIN ST 8/17/22						
		MORTGAGE PAYMENT DUE 7/27/27 - \$50,000. SEE GEN						
		BILLING INVOICE (CUST # 4946) GB # 7946.						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET

1000	GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
1000	GENERAL FUND BAL SHEET						
65	1000 36310 RSU-WSMF	57,511.73	60,474.00	60,474.00	0.00	63,753.00	5.4%
	WSMF - SNOW REMOVAL - 25.4%		FY 21 - \$1,091.87			1,931	
			21 STORMS - 5 HOURS PER STORM AT OT RATE				
			FY 22 - \$1,585.57				
			27 STORMS - 5 HOURS PER STORM AT OT RATE				
			FY 23 - 1,931.49				
			31 STORMS - 5 HOURS PER STORM AT OT RATE				
			RATE				
			FY 24 - 1,526.22				
			115 HOURS AT OT RATE				
			FY 25 - 1,193.81				
			115 HOURS AT OT RATE				
	WSMF - BUILDING MAINTENANCE SERVICES - 25.4%		FY 20 (billed in FY 21) - \$797.56			11,978	
			FY 21 (billed in FY 22) - \$7,829.33				
	LAWN CARE, ELEVATOR INSPECTIONS AND SERVICING, GENERATOR SERVICING, FIRE EXTINGUISHER INSPECTIONS, WASTE OIL BURNER CLEANING, SPRINKLER FEES, HVAC SERVICES		FY 22 (billed in FY 23) - \$6,019.62				
			FY 23(billed in FY 24) - \$11,978.35				
			FY 24(billed in FY 25) - \$8,413.82				
			FY 25(billed in FY 26) - \$13,278.17				
	WSMF - CIP EQUIPMENT - 25.4%		FY 21 (billed in FY 22) - \$2,514.62			3,150	
			FY 22 (billed in FY 23) - \$13,854.43				
	FY 21:		FY 23 (billed in FY 24) - \$3,150.07				
	FLOOR SWEEPER - \$6,230.34		FY 24 (billed in FY 25) - \$3,797.48				
	FLOOR MACHINE - \$3,669.75		FY 25 (billed in FY 26) - \$				
	FY 22:						
	HELI FORK LIFT - \$20,498						
	SECURITY CAMERAS - \$8076						
	LEAF AND DEBRIS VACUUM - \$9170						
	RIDING LAWN MOWER - \$16,801						
	WSMF - BUILDING INSURANCE - 25.4%		FY 21 (billed in FY22) - \$2,021.59			1,715	
			FY 22 (billed in FY 23) -\$1,522.22				
			FY 23(billed in FY 24) - \$1,715.26				
			FY 24(billed in FY 25) - \$1,715.26				
			FY 25 (billed in FY 26) - \$1,820.00 (estimated)				
	WSMF - GROUNDS CONTRACTED SERVICES - 25.4%		New in FY 25			3,279	
			FY 25 - \$3279.14				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET

	1000	GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
	1000	GENERAL FUND BAL SHEET						
66	1000	36320 BLDG/SPACE	0.00	0.00	0.00	0.00	0.00	0.0%
							0	
67	1000	36400 CSH SH/OVR	-99.85	300.00	300.00	137.15	300.00	0.0%
		An account to record daily differences (if any) between the clerks actual cash at the end of the day versus the expected amount of cash based on cash transactions, unexplained differences arising from petty cash funds replenished.					300	
		The Cash & Over account provides a way to monitor employees cash handling proficiency.						
		This account is also utilized for approved account write-off accounts. MUNIS code "CRW"						
68	1000	36900 MISC REV	383,411.66	60,000.00	60,000.00	238,892.47	134,000.00	123.3%
		Miscellaneous revenue accounts for revenue and other revenues not accounted for anywhere else.					60,000	
		FY 15 - 83,779.60						
		FY 16 - 56,115.24						
		FY 17 - 66,913.42						
		FY 18 - 111,708.48						
		FY 19 - 84,490.86						
		FY 20 - 138,318.88						
		FY 21 - 58,653.25						
		FY 22 - 61,856.63						
		FY 23 - 248,669.30						
		FY 24 - 19,239.44						
		FY 25 - 383,411.66						
		50% of FR-2027-004 Knox Box Changeover project costs that will be billed to businesses and reimbursed to the Town.					74,000	
								Total Project of 148,000 x 50% = 74,000. Town will cover the other \$74,000 using impact fees.

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET

1000	GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE		
1000	GENERAL FUND BAL SHEET								
71	1000	37130	TIF XFERS	91,603.87	445,245.00	445,245.00	65,058.00	368,282.00	-17.3%
		Pipeline TIF		FUND THE DEBT PAYMENT - GO BOND for the 21st Century		40,058			
		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.					
				TOTAL BOND -359,000.					
		Fund the debt payment - FY21 bond \$359,000		FY 22 PRIN & INT - \$48,789.98					
		FY 22 - 48,789.98		FY 23 PRIN & INT - \$44,694.73					
		FY 23 - 44,694.73		FY 24 PRIN & INT - \$43,149.30					
		FY 24 - 43,149.30		FY 25 PRIN & INT - \$41,603.87					
		FY 25 - 41,603.87		FY 26 PRIN & INT - \$40,058.44					
		FY 26 - 40,058.44		FY 27 PRIN & INT - \$39,552.88					
		FY 27 - 39,552.88		FY 28 PRIN & INT - \$37,954.13					
		FY 28 - 37,954.13		FY 29 PRIN & INT - \$38,847.64					
		FY 29 - 38,847.64		FY 30 PRIN & INT - \$37,121.08					
		FY 30 - 37,121.08		FY 31 PRIN & INT - \$35,394.52					
		FY 31 - 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					
		TM-2025-013 NW PUBLIC SAFETY BUILDING		TM ADDED 4/15/25 - 4M BOND TO BE FUNDED BY TIF -		0			
		BOND \$4M		3.5% 20 YRS					
				EST YR 1 - 339,000.					
				EST YR 2 - 333,000.					
		TM - \$1.5M BOND - WASTE DISPOSAL EXPANSION SEWER PROJECT TO BE		3.5%		40,311			
		FUNDED BY TIF							
				YR 1 - 127,500					
				YR 2 - 124,875.					
				4/16/25 TM - CHANGE FROM BOND 1.5 - TO DIRECT TIF					
				FUNDING ACCOUNT - CAPITAL 19100-47430 - 500,000.					
				FUNDING EASEMENT OF CUMMINGS PROPERTY					
				4/23/25 - TM CHANGE BACK TO \$500,000 BOND. AND					
				INTEREST PAYMENTS OF					
				YR 1 - \$41,187					
				YR 2 - \$40,311					

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET

	1000	GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
	1000	GENERAL FUND BAL SHEET						
71	1000	37130 TIF XFERS	91,603.87	445,245.00	445,245.00	65,058.00	368,282.00	-17.3%
		TM-2022-010 North Windham MOVES Raise Grant Bond Payment - Bond to be paid for by TIF.		See 19500-47525 (New Bond Payments) for more information.			262,913	
72	1000	37131 TRANSGRNT	1,518.49	7,000.00	7,000.00	0.00	664,000.00	9385.7%
		PR-2024-006 FORBES LANE - MISTY DRIVE PARK		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. Forbes Lane is currently not believed to satisfy this requirement as a replacement alternative recreational facility.			40,000	
		Design and construction of a small neighborhood park in the vacant lot between Forbes Lane and Misty Drive.						
		THIS PROJECT WILL BE FUNDED BY \$40,000 CDBG GRANT						
		TM-2026-002 MCINTOSH BROOK CULVERT REPLACEMENT -		In FY 2024, Falmouth Road has flooded twice when rainfall has exceeded culvert capacity causing erosion of the road banks and undermining the edge of the road. In addition, the perched condition of this culvert prevents migration of fish and other fauna between the upstream Little Duck Pond side of the brook and the downstream Highland Lake side so there are additional environmental benefits from a culvert upgrade.			624,000	
		Total Project Cost: \$832,000 MDOT/MPI Grant: \$200,000 Additional Grant: \$424,000 Town's Cost (over 2 years): \$208,000						
		Replace existing failed culvert where Falmouth Road crosses McIntosh Brook		TM 2/24/26: +624,000 to show entire project costs in this fiscal year. Town's portion of \$208K to be covered by Carry Forward (See 1000-37149) and 624,000 to be provided by grants.				
73	1000	37132 RCPRG F/B	115,000.00	0.00	0.00	0.00	85,000.00	0.0%
		Utilization of Rec Program Fund Balance to fund two projects totaling \$85,000:		For more information, see project descriptions in 19400-46990.			85,000	
		PR-2024-006 (Forbes Ln/Misty Park Grant Match - Town portion is \$10,000) PR-2025-003 (Repaving Mountain Division Trail - \$75,000)						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET								
1000	GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE	
1000	GENERAL FUND BAL SHEET							
74	1000	37133	366,415.00	522,322.00	522,322.00	272,322.00	0.00	-100.0%
		BND FD INT						
		FY 22 - 20,000 - PREMIUM - DEBT PMT		BOND ACCOUNT BALANCES MUST BE REVIEWED			0	
		OUTSTANDING BOND ISSUES - PROJECTS COMPLETE - TRANSFER TO GEN FUND TO PAY DEBT PAYMENTS		THESE FUNDS WILL FUND DEBT SERVICE (19500-47510,47520)				
		FY 21 Bond - 58,949.00 (33300)						
		FY 22 Bond - 199,051.00 (33301)						
		TOTAL TRANSFERS - 258,000.						
		TRANS TO GEN FUND FY 24 - 258,000.						
		TRANS TO GEN FUND FY 25 - 366,415.						
		21 BOND - 10,182. (33300-43100)						
		22 BOND - 201,531. (33301-47017 33301-43100 33301-35100)						
		23 BOND -154,702. (33302-47023 33302-35100)						
		TRAN TO GENERAL FUND FY26 - 272,322.						
		FY 21 BOND ISSUE - 1,557.						
		FY 22 BOND ISSUE - 37358.25						
		FY 23 BOND ISSUE - 233405.53						
		TRANS FUNDS FROM FY 25 BOND		FY 25 BOND ACCT # 33310-47033			0	
		FIRE VEHICLE FR-2024-001 (850,000. BUDGET)						
		ACTUAL COST (586,719) BAL AVAIL (263,281.)						
		W/ COUNCIL OK - FUND PW-2026-001 DUMP TRUCK 10 - EST 250,000.						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET									
1000	GENERAL FUND		2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE	
1000	GENERAL FUND BAL SHEET								
75	1000	37134	RESERVES	0.00	1,285,000.00	1,285,000.00	1,285,000.00	0.00	-100.0%
			FUNDING OF VARIOUS CAPITAL PROJECTS - UTILIZING RESERVES					0	
					TM-2024-001 WILLIAM KNIGHT BRIDGE				
					TM-2026-001 PRINTER/COPIER/FAX REPLACEMENTS				
					TM-2023-014 MINIMIZE FUTURE YEAR BOND PAYMENT RESERVE 200,000				
					TM-2023-015 MINIMIZE FUTURE LEASE PAYMENT RESERVE				
					RD-2023-002 VARNEY MILL ESTATE DRAINAGE IMPROV				
					RD-2020-011 ROAD PROJECTS - SUPPLIES & MATERIALS				
					RD-2020-012 ROAD PROJ - OUTSIDE CONTRACTORS/FLAGGING				
					RD-2020-013 ROAD PROJECTS - EQUIPMENT RENTAL				
					RD-2024-001 PAVING AND RECONSTRUCTION RESERVES				
					RD-2023-005 ENGINEERING - GENERAL 50,000				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET								
1000	GENERAL FUND		2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
1000	GENERAL FUND BAL SHEET							
76	1000	37140 RC IMPFEES	317,072.00	154,720.00	154,720.00	154,720.00	251,307.55	62.4%
		EAST WINDHAM CONSERVATION		3/27/25 TM - CHANGE TO 50%			94,381	
		TM-2022-007 - \$1,800,000.						
		TM-2023-005 - \$ 50,000.						
		FY 23 BOND FUNDED PROJECTS		FY 23 - 23,432.20				
		FUNDED WITH OPEN SPACE IMPACT FEES		FY 24 - 93,728.76				
				FY 25 - 197,838.29				
				FY 26 - 193,033.23 /2-96,516.62				
				FY 27 - 188,762.07 /2-94,381.04				
				FY 28 - 184,490.91 /2-92,245.46				
				FY 29 - 180,219.75 /2-90,109.88				
				FY 30 - 175,414.70 /2-87,707.35				
				ONGOING THRU FY 44				
				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				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET

	1000	GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
	1000	GENERAL FUND BAL SHEET						
76	1000	37140 RC IMPFEES	317,072.00	154,720.00	154,720.00	154,720.00	251,307.55	62.4%
		TM-2022-014		3/27/25 - TM - CUT TO 50%			48,470	
		MANCHESTER FIELDS		FY 22 BOND - FEB 22 - 76,000.				
		FY 22 BOND - 20 YRS						
		PRIN - 68,830.						
		PAID WITH REC IMPACT FEES -						
				FY 23 - \$106,921.				
				FY 24 - \$104,167.				
				FY 25 - \$101,414.				
				FY 26 - \$ 99,005. /2 -49,503.				
				FY 27 - \$ 96,940. /2 -48,470.				
				FY 28 - \$ 94,880. /2 -47,440.				
				FY 29 - \$ 92,815. /2 - 46,408				
				FY 30 - \$ 90,750. /2 - 45,375.				
				ONGOING THRU - FY 42				
				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.				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET								
1000	GENERAL FUND		2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE
1000	GENERAL FUND BAL SHEET							
76	1000	37140 RC IMPFEES	317,072.00	154,720.00	154,720.00	154,720.00	251,307.55	62.4%
		PR-2024-005 EAST WINDHAM CONSERVATION AREA FY25 - \$562,000 FY 26 - \$495,756.		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.			0	
		This project, in partnership with the Presumpscot Regional Land Trust, will conserve 750+ acres of land off Falmouth Road. Uses will include hiking, mountain biking, fishing, horseback riding, snow shoeing, cross country skiing, snowmobiling, ATV riding and hunting; property also provides scenic views of the White Mountains. Project will have multiple phases - first phase to include a year-round parking area, a 1-mile universal access trail and a 10-mile trail system. Second phase is envisioned to include an observation tower on top of Atherton Hill and a 2nd mile of a universal access trail.						
				SEE REVENUE ACCT - 1000-37131 GRANTS, DONATIONS ETC SEE LAND & WATER GRANT ACCT - 22250-49146- 495,756				
				UTILIZE EW CONSERVATION 23 BOND FUNDS TO MEET MATCH FOR THIS GRAND				
		North Windham Route 302 Impact Fee Usage (Project Completion Process for Project Funding per Legal: Total of \$99,756.55)		Utilized to fund the following projects:			99,757	
				FR-2027-004: Knox Box Changeover (\$74,000) PW-2027-010 Curbside Collection Toters (\$19,400) PW-2026-009 Asphalt Planer (\$6,356.55)				
77	1000	37149 CARRY FWD	0.00	0.00	0.00	0.00	599,322.00	0.0%
		Utilization of Carry Forward to Fund Multiple Capital Projects:		Total cost of \$599,322 for the 9 projects			599,322	
		PR-2025-004 Community Park Stormwater Treatment (\$69,822) PW-2026-004 Public Works Wash Bay Upgrade (\$35,000) PW-2027-006 Public Safety Roof Replacement (\$100,000) BG-2027-001 Salt Sand Shed Roof (\$30,000) PW-2027-009 Citilogix PCI Paving Assessment (\$17,500) TM-2026-002 McIntosh Brook Culvert Replacement (\$208,000) BG-2027-006 Calcium Tank Expansion (\$9,000) RD-2023-002 Varney Mill Estate Drainage (\$100,000) TM-2021-006 Public Dirt Road Surveying (\$30,000)						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET									
1000	GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2027 MANAGER	PCT CHANGE		
1000	GENERAL FUND BAL SHEET								
78	1000	37150	FND BAL	0.00	3,339,749.00	3,339,749.00	0.00	889,819.45	-73.4%
			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		750,000		
					MAJOR CAPITAL PROJECTS MAY BE FUNDED WITH FUND BALANCE - AS NEEDED AND AUTHORIZED				
			FY 18 - 1,008,901.						
			FY 19 - 1,523,451.						
			FY 20 - 1,791,451.						
			FY 21 - 1,197,472.						
			FY 22 - 1,197,472.						
			FY 23 - 750,000.						
			FY 24 - 500,000.						
			FY 25 - 1,400,000.						
			FY 26 - 3,339,749. (2.4M - NW FIRE STA)						
			FUND BALANCE TO BEGIN PREP WORK ON VARIOUS PROJECTS OVER THE NEXT FEW YEARS. - CARRY FWD BALANCE AT END OF EACH YEAR		FUND - NEW BLDG PROJECTS			0	
					TM-2026-005 - ICE SKATING/PLAYGROUND NEAR NEW FIRE STATION				
			Funding of accrued sick/vacation paid out upon separation		TM-2025-010 GAMBO FIELDS IMPROV			123,176	
					Offsets amount budgeted in SEPARATION PAY (SICK/VACA) 11900-42711 \$123,176				
			TM-2026-004					0	
			TWO ELECTRIC VEHICLES - PLANNING AND NEW TOWN MANAGER						
			FY 26 - 40,000.						
			TM-2025-013 NW FIRE STA		FUND BAL 2.4M (195-46990)			0	
			PROJECT FUNDING		BOND 2M				
			PW-2026-009 Asphalt Planer - \$16,643.45. Remainder of portion not funded by impact fees.		FY 26 - \$2,400,000. - See 19100-47430 for more project information.			16,643	
			TOTAL GENERAL FUND BAL SHEET	63,543,156	69,063,370	69,063,370	37,882,635	66,657,531	-3.5%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - REVENUE

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET

TOTAL GENERAL FUND	63,543,156	69,063,370	69,063,370	37,882,635	66,657,531	-3.5%
GRAND TOTAL	63,543,156	69,063,370	69,063,370	37,882,635	68,942,614	-0.17%