

# Town of Windham

Office of the Tax Assessor  
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## MEMORANDUM

TO: File  
FROM: Elisa Trepanier *elt*  
DATE: July 31, 2020  
SUBJECT: Municipal Appropriation Discrepancy

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Following a review of the data used to complete the State Municipal Tax Rate Calculation form with Finance Director Susan Rossignol, I have been instructed to use a municipal appropriation amount that differs from the one voted on in the Town Warrant. I have requested clarification of the calculation of the revised appropriation amount. On July 30, 2020 I met with Town Manager Barry Tibbetts and Finance Director Susan Rossignol in the Town Manager's Office at approximately 3:30 p.m. to discuss this issue. In that meeting it was explained to me that the amount stated in Article 7 of the Town Warrant dated June 13, 2020 was incorrect and that the finance director's calculation for that amount had erroneously overstated the County Tax Warrant by \$303,280 and had also included \$71,849 which amount represents the 2019 overlay.

The correct amount of the Municipal Budget for the Town Warrant should have been \$24,378,750 a difference of \$375,129. I am attaching a copy of the "Council Budget as of 6/9/20" for reference.

Item #8 of the State Municipal Tax Rate Calculation form is typically calculated by taking the amount of the Municipal Budget shown as Article 7 in the Warrant and deducting the TIF financing plan amount. The TIF amount is deducted because it is accounted for separately in Item #9 of the State Municipal Tax Rate Calculation form.

The normal method of calculation for Item #8 would have been:  
 $\$24,753,879$  (from Article #7 of the 6/13/20 Warrant) -  $\$524,702$  (TIF) =  $\$24,229,177$ .

I have been instructed to use the following calculation to populate Item #8:  
 $\$24,753,879$  (from Article #7 of the 6/13/20 Warrant) -  $\$524,702$  (TIF) =  $\$24,229,177$  and to then subtract the difference in the County Warrant of  $\$303,280$  and the  $\$71,849$  overlay from 2020 for a combined amount of  $\$375,129$ .

$\$24,753,879$  (from Article #7 of the 6/13/20 Warrant) -  $\$524,702$  (TIF) =  $\$24,229,177$  -  $\$375,129$  (Discrepancy) =  $\$23,854,048$ . This is the revised figure for Item #8 of the State Municipal Tax Rate Calculation form.

**TOWN OF WINDHAM  
COUNCIL BUDGET AS OF 6/9/2020**

**WITH RSU EST. INCREASE -1,073,306**

EXPENDITURES	FY 2017-18	FY 2018-19	FY 2019-20	DEPT	MANAGER	FINANCE	TOWN	
				FY 2020-21	FY 2020-21	COMMITTEE FY 2020-21	COUNCIL FY 2020-21	
COUNTY TAX	1,304,678	1,332,023	1,435,970	1,819,684	1,819,684	1,819,684	1,516,404	
MUNICIPAL	17,654,617	18,710,213	23,913,399	25,269,165	23,626,663	23,854,048	23,854,048	←
TIF	445,665	445,665	571,120	524,702	524,702	524,702	524,702	←
RSU 14	19,664,904	21,247,844	22,081,146	22,081,146	22,081,146	22,081,146	23,154,452	←
OVERLAY	60,473	154,278	71,849	71,849	71,849	71,849	71,849	←
	39,130,337	41,890,023	48,073,484	49,766,546	48,124,044	48,351,429	49,121,455	
REVENUES	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2020-21	FY 2020-21	FY 2020-21	
REVENUE SHARING		677,412	950,000	950,000	1,200,000	1,200,000	1,000,000	
HOMESTEAD	743,658	885,151	864,551	864,551	864,551	864,551	864,551	
BETTE	65,893	100,598	101,722	101,722	101,722	101,722	101,722	
OTHER	8,227,322	8,427,551	12,388,550	10,844,647	12,045,370	12,008,422	12,208,422	
	9,036,873	10,090,712	14,304,823	12,760,920	14,211,643	14,174,695	14,174,695	
NET AMOUNT	30,093,464	31,799,311	33,768,661	37,005,626	33,912,401	34,176,734	34,946,760	
VALUATION	1,831,616,800	2,094,816,200	2,306,602,500	2,306,602,500	2,306,602,500	2,306,602,500	2,306,602,500	
MILL RATE	16.43	15.18	14.64	16.04	14.70	14.82	15.15	change 0.51
MUNICIPAL	5.46	4.40	4.45	5.68	4.34	4.45	4.45	0.00
SCHOOL	10.28	10.14	9.57	9.57	9.57	9.57	10.04	0.47
COUNTY	0.69	0.64	0.62	0.79	0.79	0.79	0.66	0.04

71

**TOWN WARRANT**  
**WHERE DO THE NUMBERS COME FROM ?**

<u>DESCRIPTION</u>		<u>SHEET COLORS - PAGE #</u>	<u>GEN INFO</u>	<u>DETAIL</u>	<u>AMOUNT</u>	
ARTICLE 1	Local property taxes for municipal services (reference note)	GOLD	1	TOTAL EST PROP TAXES	\$ 33,768,661	
		WHITE-19850-44100	19	- COUNTY TAXES	\$ (1,516,404)	
		WHITE-19851-44100	19	- RSU 14	\$ (22,081,146)	
		TOTAL ARTICLE 1		TOTAL ARTICLE 1 (REFERENCE NOTE)		\$ 10,171,111
ARTICLE 2	Excise Tax Revenue	GOLD	1	EXCISE TAX REVENUE - 1000-31200	\$ 4,000,000	
ARTICLE 3	Recreation Fund Revenues	HOT PINK	4	RECREATION FUND REVENUE - 22120-34360	\$ 416,888	
ARTICLE 4	Sewer Fund Revenues	ORANGE	3	SEWER FUND REVENUE - 22110-34280	\$ 404,568	
ARTICLE 5	All other Revenues (less excise & fund bal) - General Fund	GOLD	2	TOTAL REVENUES - GENERAL FUND	\$ 47,943,356	
		GOLD-1000-31100	1	LESS EST PROP TAXES	\$ (33,768,661)	
		SEE ARTICLE 2	1	LESS EXCISE	\$ (4,000,000)	
		SEE ARTICLE 6	2	LESS FUND BALANCE	\$ (1,197,472)	
TOTAL ARTICLE 5		TOTAL ARTICLE 5		\$ 8,977,223		
ARTICLE 6	Use of Fund Balance	GOLD-1000-37150	2	TRANS FROM FUND BAL	\$ 1,197,472	
ARTICLE 7	Total Expenses - Municipal Budget	Total - Article 8-16	TOTAL ARTICLES 8-16		\$ 24,450,599	
ARTICLE 8	General Government	total - white	8	TOTAL GENERAL GOVERNMENT	\$ 5,150,442	
ARTICLE 9	Public Works Services	total - white	10	TOTAL PUBLIC WORKS	\$ 3,876,099	
ARTICLE 10	Police Services	total - white	12	TOTAL POLICE SERVICES	\$ 3,249,563	
ARTICLE 11	Fire/Rescue Services	total - white	13	TOTAL FIRE/RESCUE SERVICES	\$ 2,285,993	
ARTICLE 12	Recreation & Cultural Services	total - white	15	TOTAL RECREATION & CULTURAL SERVICES	\$ 952,411	
ARTICLE 13	Property & inspection Services	total - white	17	TOTAL PROPERTY & INSPECTION	\$ 730,285	
ARTICLE 14	Development & Conservation Services	total - white	17	TOTAL DEVELOP & CONSERVATION	\$ 692,835	
ARTICLE 15	Health & Welfare	total - white	18	TOTAL HEALTH & WELFARE	\$ 331,043	
ARTICLE 16	Capital, Debt, and Other Charges			20	TOTAL INTER, CAP, DEBT & OTHER	\$ 30,779,478
		total - white-less county tax and RSU		19	COUNTY TAX - 19850-441	\$ (1,516,404)
				19	RSU 14 - 19851-44100	\$ (22,081,146)
		TOTAL ARTICLE 16				\$ 7,181,928
ARTICLE 17	Recreation Fund Expenses	total - HOT PINK	22	FUND 22120	\$ 416,888	
ARTICLE 18	Sewer Fund Expenses	total - ORANGE	21	FUND 22110	\$ 404,568	



2