



Town of Windham
Office of the Town Manager
8 School Road
Windham, ME 04062

Susan R. Rossignol, Finance Director
srrossignol@windhammaine.us

207.892.1907 voice
207.892.1910 fax

September 9, 2021

To: Barry Tibbetts, Town Manager

From: Susan Rossignol, Finance Director *Susan*

Re: Assigned Fund Balance

Attached is the FY 21 Assigned Fund Balance report - also known as the Carry Forward Accounts. Actual definition is: "Amounts that are constrained by the government's intent to be used for specific purposes, but that are neither restricted nor committed (excluding stabilization arrangements)".

This must be approved by the Town Council each Fiscal Year.

Council consent authorizes us to add the various balances as Adjusted or Revised Budget amounts, allowing the use of the funds during the FY 22 budget year.

Once this has been approved by the Town Council it will be shared with RKO and will be part of the Fund Balance detail notes in the FY21 Audit report.

Town of Windham
Assigned Fund Balance
6/30/2021 (adjusted 9/13/21)

#1000-28302

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RURAL WATER SUPPLY & DRY HYDRANT (FR-2020-005)	15,000.00	19100-47430
ENGINE 7 - FIRE DOWNPAYMENT (FR-2021-002)	75,000.00	19100-47430
COMMUNITY CENTER GYM RESTROOMS (BG-2020-011)	35,000.00	19300-46990
SOCIAL SERVICES FLOOR JOIST (BG-2020-013)	20,000.00	19300-46990
NW FIRE STATION RESTROOM (BG-2020-015)	15,000.00	19300-46990
	160,000.00	
REC - COMMUNITY CENTER STUDY (TM-2021-008)	50,000.00	19400-46990
REC - LOWELL PLAYGROUND REPLAC (PR-2022-002)	32,000.00	19400-46990
REC - LOWELL PRK LOT EXPAN (PR-2021-003)	61,127.00	19400-46990
REC - COMMUNITY PARK (RETAINER & FINAL PMT)	19,136.00	19400-46990
	162,263.00	
Leavitt Earthworks - Rd improvements 421 Roosevelt Trail - no permit street opening	1,000.00	1000-24006
Property Tax Assistance	26,872.00	18300-46930
Planning - professional services - Project assistance	28,100.00	17110-44400
**Elizabeth Farms Subdivision Site Work	34,674.50	From FY 20 - AUG 19
Comprehensive Plan	22,463.39	17120-44400
	113,109.89	
300th anniversary	12,188.03	0000-12200
Windham Human Services	291,794.12	1000-28301
	303,982.15	
DARE	24,137.53	1000-24004
Federal Equitable Sharing	177,499.58	1000-24005
Seized Assets	12,565.98	1000-24002
State Forfeited Assets	5,921.35	1000-24003
Summerfest	22,277.82	1000-24009
	242,402.26	
COMMON AVE (RD-2020-005)	26,400.00	19200-46990
PAGE RD PAVING (RD-2020-006)	22,000.00	19200-46990
DUNRIDGE CIRCLE PAVING (RD-2020-007)	11,000.00	19200-46990
RD-2020-001 - ROAD PROJECTS ON-GOING	148,700.00	19200-46990
MUNIS UP GRADE/ TRAINING (TM-2021-001)	41,530.00	19100-47430
SMITH CEMETERY (TM-2021-009)	42,427.00	19300-46990
WATER MAIN EXT (BG-2021-009)	30,000.00	19100-47430
CODIFICATION (TC-2021-001)	1,955.00	19100-47430
ROOF REPAIRS (TM-2021-013)	10,000.00	19300-46990
LED LIGHTING (TM-2021-013)	33,000.00	19300-46990
ELEVATOR PARTS - PUMP (TM-2021-013)	2,907.00	19300-46990
VISION - STATISTICAL REVAL 4/1/21 - ONGOING	34,521.00	19300-46990
LIBRARY DRAINAGE (BG-2020-010)	5,000.00	19300-46990
OLD GENERATORS - (TM-2021-013)	65,000.00	19300-46990
PUBLIC DIRT ROADS (TM-2021-006)	29,373.00	19200-46990
	503,813.00	

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June 30, 2021

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SET UP CAPITAL RESERVES

CAPITAL EQUIPMENT 19910-43100(gen cont)	29,000.00	19100-47430
CAPITAL EQUIPMENT 19920-43100(energ cont)	50,000.00	19100-47430
CAPITAL EQUIPMENT 19900-48220 (overlay)	130,126.00	19100-47430
CAPITAL EQUIPMENT 11100-44200(legal)	20,000.00	19100-47430
RESERVE TO IMPROVE FY 22 CAPITAL	80,000.00	19300-47430
GRANT MATCH FUNDS (TM-2021-007)	50,000.00	19300-47430
EMPLOYEE BENEFITS 11900-42320(mpers)	80,000.00	11900-42320
BLDGS & GROUNDS - - TM-2021-013 (town hall imp)	91,000.00	19300-47430
	530,126.00	
NEW WACKER WP1550AW VIBROPLATE (ORDERED)	1,950.00	12200-47430
AARP	1,693.78	11500-46930
PWD - ROAD STRIPING FY 21 NOT COMPLETE	29,221.00	12300-46990
PWD - DUMP TRUCK PAINTING (SCHEDULED -JULY)	11,800.00	12700-45330
HOLIDAY LIGHTS	4,420.00	11500-46930
MARIJUANA FUNDS 1000-34112 - EDUCATION	24,180.00	1000-34112 to 1000-24047
	73,264.78	
GRAND TOTAL - FROM FY 21 TO FY 22	2,088,961.08	

****Complete construction - Elizabeth Farms Subdivision**