

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
11100	TOWN COUNCIL							
1	11100	41110 REG FT	13,655.25	13,230.00	13,230.00	7,512.75	13,230.00	0.0%
		Council compensation estimated for 7 members of the Council allocated quarterly. Council compensation governed by the Elected Officials Compensation Ordinance (Chapter 2 of the Code of Ordinances).					13,230.00	
2	11100	44200 LEGAL SVCS	200,214.45	90,000.00	90,000.00	94,316.70	150,000.00	66.7%
		Legal services from the town attorney.		FY 17 - 80,294.65 FY 18 - 126,064.80 FY 19 - 114,672.48 FY 20 - 76,968.79 FY 21 - 84,377.81 FY 22 - 200,214.45			150,000.00	
3	11100	44300 AUDIT SVCS	16,400.00	25,000.00	25,000.00	13,000.00	28,000.00	12.0%
		Audit services. Third year of three year RKO engagement as proposed.		FY 17 - 16,250 FY 18 - 18,250 FY 19 - 16,750 FY 20 - 17,000 FY 21 - 21,000 FY 22 - 16,400 FY 23 New Audit Team Hank Farrah - 13,000 Peter Hall - 12,000			28,000.00	
				NEW AUDIT TEAM - 1ST YR AUDIT				
4	11100	46410 TRV EXP	121.72	2,000.00	2,000.00	281.39	2,000.00	0.0%
		Travel and accommodations for events such as the MMA Convention, Congressional delegation meetings, and other local training, events, and meetings.					2,000.00	
5	11100	46910 TRNG/CONF	69.70	1,000.00	1,000.00	130.00	1,000.00	0.0%
		Registration and attendance at conferences, training seminars, meetings, and other events.					1,000.00	
6	11100	46920 MMBR DUES	65,625.82	69,139.00	69,139.00	67,748.40	70,821.00	2.4%
		GPCOG dues at \$2.00 per capita based on 2020 US Census. Dues increase approved by the General Assembly to allow member dues to leverage other funding and allow for more non-grant programmed member services. 2020 population 18,434. x 2.00 = 36,868 5% dues credit - Executive committee approved.		FY 16 - 17,001 FY 17 - 17,001 FY 18 - 17,001 FY 19 - 27,202 FY 20 - 34,002 FY 21 - 27,202 FY 22 - 30,602			35,025.00	

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11100	TOWN COUNCIL								
6	11100	46920	MMBR DUES	65,625.82	69,139.00	69,139.00	67,748.40	70,821.00	2.4%
			Maine Municipal Association annual dues.		FY 15 - 15,048 FY 16 - 16,266 FY 17 - 16,266 FY 18 - 16,986 FY 19 - 17,806 FY 20 - 18,652 FY 21 - 18,874 FY 22 - 19,748		19,748.00		
			RTP Lakes Region Explorer.		FY 16 - 9,656 FY 17 - 9,656		10,000.00		
			2/21/23 TM - requested 10,000. - +1,500.		FY 18 - 9,656 FY 19 - 9,656 FY 20 - 7,375 FY 21 - 8,500 FY 22 - 8,500				
			Maine Development Foundation dues.		FY 15 - 300 FY 16 - 300 FY 17 - 300 FY 18 - 300 FY 19 - 300 FY 20 - 350 FY 21 - 0 FY 22 - 300		350.00		
			American Society of Composers, Authors & Publishers fee. For use of licensed music.		FY 15 - 330 FY 16 - 335 FY 17 - 335 FY 18 - 335 FY 19 - 357 FY 20 - 460 FY 21 - 483 FY 22 - 390		483.00		
			Broadcast Music, Inc. For use of licensed music.		FY 15 - 330 FY 16 - 335 FY 17 - 335 FY 18 - 335 FY 19 - 358 FY 20 - 364 FY 21 - 368 FY 22 - 391		400.00		

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11100	TOWN COUNCIL								
6	11100	46920	MMBR DUES	65,625.82	69,139.00	69,139.00	67,748.40	70,821.00	2.4%
			SESAC Music License. For use of licensed music.		FY 19 - 438		515.00		
					FY 20 - 460				
					FY 21 - 483				
					FY 22 - 513				
			Sebago Lake Region Chamber of Commerce. Annual dues.		FY 19 - 510		2,000.00		
					FY 20 - 500				
					FY 21 - 500				
					FY 22 - 600				
			Maine Service Center Coalition		Coalition will continue to work with a group of		2,300.00		
			FY 18 - 2,088.00		organizations to restore full funding of all revenue to				
			FY 19 - 0.00		municipalities. Our strategy includes holding every Maine				
			FY 20 - 2,178.36		legislator accountable for every vote that impacts municipal				
			FY 21 - 2,182.32		revenue or impairs our ability to provide property tax relief				
			FY 22 - 2,216.52		to our citizens.				
			<b>TOTAL TOWN COUNCIL</b>	<b>296,086.94</b>	<b>200,369.00</b>	<b>200,369.00</b>	<b>182,989.24</b>	<b>265,051.00</b>	<b>32.3%</b>
11200	TOWN MANAGEMENT								
7	11200	41110	REG FT	624,721.03	831,739.00	831,739.00	540,767.23	900,772.00	8.3%
			Annual salaries and wages for Town Manager, Assistant Town Manager,		3% COLA		900,772.00		
			Finance Director, Assistant Finance Director, Human Resources Director,		2/23/23 - TM - ADD COMMUNICATIONS DIRECTOR				
			Executive Assistant, Safety Compliance Officer, Finance Specialist, Payroll &		POSITION +\$68,462 + BENEFITS 23,338.				
			Benefits Manager, and Special Projects Administrative Assistant		2/27/23 -TM - TRANSFER NEW COMMUNICATIONS				
					DIRECTOR THE ACCOUNT 11600-41110 - 68,462				
8	11200	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
					TM 2/20/20 Change: +10,000		0.00		
					Add a Town Manager Intern				
					TM 3/2/20 - change -10,000				
					Put off till FY 22				
9	11200	41210	OT-REG	2,712.76	4,000.00	4,000.00	958.21	4,000.00	0.0%
							4,000.00		

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	1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT CHANGE
	11200	TOWN MANAGEMENT							
10	11200	43100	SUPP & MTL Operating supplies, paper goods, etc.	6,078.52	9,500.00	9,500.00	4,455.80	9,500.00 9,500.00	0.0%
11	11200	43610	BOOKS MAPS Professional books and publications.	882.07	1,000.00	1,000.00	466.35	1,000.00 1,000.00	0.0%
12	11200	43710	POSTAGE Portion of postage costs assigned to manager and finance office; postage meter rental, service and supplies.	7,249.54	8,000.00	8,000.00	4,287.94	10,000.00 10,000.00	25.0%
13	11200	44400	PROF SVCS Professional services for projects and issues that arise during the year (appraisals, engineering, continued leadership development program, succession plan, etc).	5,540.93	50,000.00	50,000.00	11,530.90	50,000.00 50,000.00	0.0%
14	11200	45330	EQ MT SVCS Miscellaneous equipment maintenance for office machines other than that covered by maintenance agreements.	0.00	0.00	0.00	0.00	0.00 0.00	0.0%
15	11200	46210	TEL-LAND Telephone and cellular charges.	10,851.59	8,000.00	8,000.00	7,764.45	12,000.00 12,000.00	50.0%
16	11200	46310	ADVRTSNG Advertising for special events, programs, some shared personnel/help wanted advertising, advertising requests for proposals, etc.	8,950.31	7,000.00	7,000.00	6,054.06	10,000.00 10,000.00	42.9%
17	11200	46410	TRV EXP Includes in-office training programs, manager's attendance at International City Management Association (ICMA) annual convention, attendance of others at NESGFOA, MMA, and other conferences and training programs.  Travel allowance for Town Manager and Assistant Town Manager	7,275.24	16,500.00	16,500.00	5,043.48	16,500.00 7,500.00 6,000.00	0.0%
18	11200	46510	PRINTING Print services.	7,702.08	2,000.00	2,000.00	0.00	2,000.00 2,000.00	0.0%
19	11200	46520	COPY SVCS Annual maintenance contract on photocopier.	2,458.94	5,000.00	5,000.00	1,136.58	5,000.00 5,000.00	0.0%

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	1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT CHANGE
	11200	TOWN MANAGEMENT							
19	11200	46520	COPY SVCS	2,458.94	5,000.00	5,000.00	1,136.58	5,000.00	0.0%
20	11200	46910	TRNG/CONF	2,741.02	5,200.00	5,200.00	3,049.31	8,500.00	63.5%
			Expenses for business and attendance at training programs and association conferences.		Increase due to staff training to improve knowledge on the issues of the day.			8,500.00	
					2/23/23 - TM - INCREASE TO FUND MAINE DEVELOP LEADERSHIP - FOR ASSISTANT TOWN MANAGER - +3,000				
21	11200	46920	MMBR DUES	2,069.61	3,262.00	3,262.00	988.92	3,535.00	8.4%
			Maine Town, City, and County Management Association		Membership for Manager, ATM, and HR Director			400.00	
			FY 18 - 313.79						
			FY 19 - 328.75						
			FY 20 - 138.75						
			FY 21 - 157.85						
			FY 22 - 284.00						
			Society for Human Resource Management					230.00	
			FY 18 - 209.00						
			FY 19 - 209.00						
			FY 20 - 209.00						
			FY 21 - 219.00						
			FY 22 - 229.00						
			Maine Local Government HR Association		Membership for HR Director and Payroll and Benefits Manager \$35.00 each			70.00	
			FY 18 - 25.00						
			FY 19 - 25.00						
			FY 20 - 25.00						
			FY 21 - 35.00						
			FY 22 - 35.00						
			ICMA					2,000.00	
			FY 18 - 1096						
			FY 19 - 1088						
			FY 20 - 0.00						
			FY 21 - 1000 (paid in FY 22)						
			FY 22 - 0.00						

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### 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
	11200	TOWN MANAGEMENT						
21	11200	46920 MMBR DUES	2,069.61	3,262.00	3,262.00	988.92	3,535.00	8.4%
		National Public Employer Labor Relations Association					205.00	
		FY 18 - 454.00						
		FY 19 - 205.00						
		FY 20 - 205.00						
		FY 21 - 205.00						
		FY 22 - 0.00						
		International Public Management Association for HR					175.00	
		FY 18 - 109.00						
		FY 19 - 109.00						
		FY 20 - 109.00						
		FY 21 - 114.00						
		FY 22 - 0.00						
		Maine Government Finance Office Associates					75.00	
		FY 18 - 35.00						
		FY 19 - 35.00						
		FY 20 - 0.00						
		FY 21 - 75.00						
		FY 22 - 75.00						
		Government Finance Office Association					340.00	
		FY 18 -						
		FY 19 - 35.00						
		FY 20 - 340.00						
		FY 21 - 340.00						
		FY 22 - 790.00						
		Membership to Maine Association of Payroll Professionals (MAP)					40.00	
		FY 22 - 0.00						
22	11200	47430 OTHR EQP	775.00	1,500.00	1,500.00	800.00	1,500.00	0.0%
		Cell phone replacement.					1,500.00	
		TOTAL TOWN MANAGEMENT	690,008.64	952,701.00	952,701.00	587,303.23	1,034,307.00	8.6%

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1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT CHANGE	
11300	COLLECTION & REGISTRATION								
23	11300	41110 REG FT	169,496.38	170,204.00	170,204.00	119,749.04	178,586.00	4.9%	
		Annual salaries and wages for Deputy Tax Collector and two Tax Collection Assistants.					178,586.00		
24	11300	41120 REG PT	30,804.37	32,453.00	32,453.00	22,694.77	34,469.00	6.2%	
		Annual wages for one part-time 28-hour/week Tax Collection Administrative Assistant.		3% COLA			34,469.00		
25	11300	41210 OT-REG	65.16	1,500.00	1,500.00	390.56	1,500.00	0.0%	
		For anticipated time staff may have to work beyond normal working hours.					1,500.00		
26	11300	43100 SUPP & MTL	2,347.43	3,500.00	3,500.00	1,281.28	3,500.00	0.0%	
		Operating supplies such as paper goods, printer and calculator ribbon, pens for counter, tape, staples, paper clips, binders and envelopes for mailing reports to the Bureau of Motor Vehicles and Inland Fisheries and Wildlife and mailing notices to customers. Copier and fax expenses are shared with the Town Clerk's office.					3,500.00		
		We have used less supplies this year due to Covid. Haven't had to order any supplies to take passport pictures.							
		Potential of hiring two part time scanners					0.00		
									General supplies for part time scanners
									TM-02/10/22 DECREASE 200.00 - NOT FUNDED
27	11300	43610 BOOKS MAPS	39.95	500.00	500.00	31.95	500.00	0.0%	
		M. S. R. P. reference books for Large Truck, Motorcycles, Camper Trailers and Motor Homes to properly calculate excise tax. The U.S. Department of State also requires regular updates for the ID Guide for passports. We are required to have this book because anyone from any of the 50 states can come here to apply for a passport. We have to know if their ID is valid.					500.00		
28	11300	43710 POSTAGE	9,117.92	14,000.00	14,000.00	8,639.10	15,000.00	7.1%	
		Postage for the mailing of tax bills, passport applications, overdue and sewer fee notices, motor vehicle weekly report, Inland Fisheries monthly reports, general office correspondence, courtesy letters and certified tax lien notices and foreclosure notices to homeowners and mortgage holders.		FY 17 - 8,858.12 FY 18 - 9,785.92 FY 19 - 11,751.61 FY 20 - 9,323.86 FY 21 - 8,563.19 FY 22 - 9,117.92			15,000.00		
29	11300	44400 PROF SVCS	7,387.16	20,000.00	20,000.00	6,452.70	20,000.00	0.0%	
		Filing fee for Real Estate liens and for discharges. Tax bill preparation fees. Membership fees for MMA are also taken from this account.					20,000.00		





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	1000	GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT CHANGE
	11400	INFORMATION SERVICES							
38	11400	41210	OT-REG	2,461.84	4,000.00	4,000.00	879.98	4,000.00	0.0%
			Overtime costs associated with nights/weekends work for on-call and projects.					4,000.00	
39	11400	43100	SUPP & MTL	1,067.24	3,000.00	3,000.00	903.06	3,000.00	0.0%
			Paper, labels, pens, batteries and other supplies.					500.00	
			Plotter Paper, ink, maintenance, etc and general supplies for GIS.					2,500.00	
40	11400	43610	BOOKS MAPS	0.00	0.00	0.00	0.00	0.00	0.0%
			Technical books, technical support subscriptions					0.00	
41	11400	44400	PROF SVCS	11,221.00	13,000.00	13,000.00	8,000.00	12,000.00	-7.7%
			Misc. consulting, planning and support fees.					4,000.00	
			Tax Map Preparation					8,000.00	
42	11400	45330	EQ MT SVCS	273,671.30	292,690.00	312,190.00	264,394.19	303,379.00	3.7%
			Annual support and licensing fee for Munis software.					95,488.00	
			Annual service and toner contract					7,250.00	
			Licensing for Meraki switches and firewalls.					15,500.00	
			Yearly subscription for Archive Social					4,188.00	
			Licensing fee for Open Fox (Police crime database)					180.00	
			Renewals for security certificates and domain names.					350.00	
			Renewal of Bitdefender Antivirus Licensing.					3,375.00	
			Cradlepoint advanced license					2,000.00	
			Two Administration subscription licenses for PDQ Deploy and PDQ Inventory- A tool used to help administrate software deployment.					2,100.00	
			Office 365 E1 Licensing x 12 Months. 30 Users					3,600.00	
			General Equipment is used to replace and purchase odds and ends which cannot be easily planned for, but which must be replaced as needs arise. Examples are Keyboards, hard drives, cables, tools, replacement computers, software, power adapters, phone or tablet repair, backup power supplies, and networking equipment.					20,000.00	
			Barracuda licensing for Spam/Backup/Cloud Archive/Disaster Recovery.					34,000.00	

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11400	INFORMATION SERVICES							
42	11400	45330 EQ MT SVCS	273,671.30	292,690.00	312,190.00	264,394.19	303,379.00	3.7%
		Amazon Business Prime Subscription.					1,299.00	
		Zoom Licenses					5,000.00	
		ArcGIS Online, Vision GIS					11,500.00	
		Replacement computers for Town Hall. 24 Desktops and 4 Laptops with new docking stations.					25,000.00	
		Munis Project Accounting license fee					2,000.00	
		Huntress Software					5,550.00	
		Web Hosted GIS Data. Annual fee					3,500.00	
		MAP-LINK annual maintenance					2,000.00	
		TREENO SOFTWARE - Annual Maintenance					3,500.00	
		Microsoft 365 E3 Licensing x 12 Months. 110					47,520.00	
		Office 365 P1 (advanced security for part time or non full-access users) Licensing x 12 Months. 30 Users					2,520.00	
		Fuelmaster Upgrade to Cloud/Cellular connection					3,000.00	
		PDQ Smart Deploy subscription. Imaging software.					2,959.00	
43	11400	46210 TEL-LAND	36,070.37	36,960.00	36,960.00	25,435.42	36,960.00	0.0%
		Fairpoint Data line and Internet at PS.					18,000.00	
		Town Hall, PS, and Public Works static IP addresses					1,080.00	
		Telephone/Data service for two cell phones, one iPad, and one Wireless Hotspot.					2,280.00	
		Hosted Telephone costs for Core Infrastructure. Switches and private circuits. This year there is an additional cost as we switch Public Works from copper landlines to VOIP like the rest of the town infrastructure.					15,600.00	
44	11400	46410 TRV EXP	0.00	300.00	300.00	0.00	300.00	0.0%
		Mileage					300.00	

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<b>11400</b>	<b>INFORMATION SERVICES</b>							
45	11400	46910 TRNG/CONF	1,500.00	4,660.00	4,660.00	75.00	4,660.00	0.0%
		Registration costs for MMA conference.					160.00	
		Travel/food/lodging for conference opportunities					2,000.00	
		GIS three day course for ArcGIS/Esri					2,500.00	
46	11400	46920 MMBR DUES	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL INFORMATION SERVICES	540,243.27	577,824.00	597,324.00	456,550.82	601,163.00	4.0%
<b>11500</b>	<b>BOARDS &amp; COMMISSIONS</b>							
47	11500	41110 REG FT	1,536.50	6,720.00	6,720.00	913.50	6,720.00	0.0%
		Stipend payments to Planning Board and Zoning Board members.					6,720.00	
48	11500	41120 REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
49	11500	43100 SUPP & MTL	69.04	0.00	0.00	18.21	0.00	0.0%
		General committee expenses, flowers, refreshments for public meetings, etc.					0.00	
50	11500	43610 BOOKS MAPS	0.00	0.00	0.00	0.00	0.00	0.0%
		Materials for various boards and committees.					0.00	
51	11500	46410 TRV EXP	0.00	500.00	500.00	0.00	500.00	0.0%
		Reimbursement to committee members for mileage, tolls and meals.					500.00	
52	11500	46910 TRNG/CONF	150.00	200.00	200.00	60.00	200.00	0.0%
		Funding for committee members to attend conferences and seminars related to their committee work.					200.00	
53	11500	46920 MMBR DUES	0.00	0.00	0.00	0.00	0.00	0.0%

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	11500	BOARDS & COMMISSIONS						
54	11500	46930 CT AGENCY	64,486.88	85,587.00	118,102.89	31,579.25	83,597.00	-2.3%
		Memorial Day parade, flags, & markers		FY 15 - 2700 (budget) FY 16 - 2700 (budget) FY 17 - 2700 (budget) FY 18 - 358 FY 19 - 2710 FY 20 - 1901 FY 21 - 1653 FY 22 - 2,927			3,000.00	
		Holiday lights and banners.		FY 15 - 42,000 (Budget) FY 16 - 32,000 (Budget) FY 17 - 25,000 (Budget) FY 18 - 17,610.99 FY 19 - 21,916.27 FY 20 - 20,140.33 FY 21 - 17,580.11 FY 22 - 14,811.00			12,000.00	
		Windham Drifters Snowmobile Club. Based on previous Fiscal year actual snowmobile registration fees. Acct 1000-32220		FY 20 actual snowmobile registration fees were \$7,229.46			7,201.00	
		FY 15 - 6,100 (budget) FY 16 - 6,172 (budget) FY 17 - 6,818 (budget) FY 18 - 7,152 FY 19 - 5,526 FY 20 - 5,891 FY 21 - 6,981 FY 22 - 7,229						
		Volunteer and employee recognition events & holiday luncheons.		FY 15 - 3,500 (budget) FY 16 - 3,500 (budget) FY 17 - 5,000 (budget) FY 18 - 4,645 FY 19 - 5,406 FY 20 - 2,462 FY 21 - 3,014 FY 22 - 4,843			6,500.00	
				No volunteer event held in FY 20 or FY 21 due to COVID 19.				

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11500	BOARDS & COMMISSIONS							
54	11500	46930 CT AGENCY	64,486.88	85,587.00	118,102.89	31,579.25	83,597.00	-2.3%
		Time 4 Printing					1,500.00	
		Calendar Sponsor						
		Note: WEDC also sponsors at same level						
		Watershed protection grants. In previous years, the finance committee recommended basing this amount on the previous year's boat excise tax revenue, which was \$40,386 for FY 2021 acct # 1000-31210		FY 15 - 10,000 FY 16 - 10,000 FY 17 - 10,000 FY 18 - 25,000 FY 19 - 35,000 FY 20 - 23,500 FY 21 - 37,100 FY 22 - 21,500 (Baker Mtn Rd Assoc - Backed out)			40,386.00	
		Windham meals on wheels program, housed at Unity Gardens.		FY 15 - 600 FY 16 - 600 FY 17 - 600 FY 18 - 0 FY 19 - 0 FY 20 - 0 FY 21 - 0			0.00	
		Windham Historical Society		FY 15 - 10,000 FY 16 - 10,000 FY 17 - 10,000 FY 18 - 10,000 FY 19 - 10,000 FY 20 - 10,000 FY 21 - 10,000 FY 22 - 10,000			10,000.00	
		AGE FRIENDLY WINDHAM -		FY 22 carry forward of \$4,919.			3,010.00	
		Ongoing Age Friendly Committee -						
		Development of Webpage - \$1,000.						
		Phone - \$60.						
		supplies - future workshops 1,950.						
		<b>TOTAL BOARDS &amp; COMMISSIONS</b>	<b>66,242.42</b>	<b>93,007.00</b>	<b>125,522.89</b>	<b>32,570.96</b>	<b>91,017.00</b>	<b>-2.1%</b>

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

### 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
	11600	COMMUNICATION & E-GOV						
55	11600	41110 REG FT 2/27/23 - ADD NEW COMMUNICATIONS DIRECTOR - FY 24 BUDGET +68,462.	0.00	0.00	0.00	0.00	84,700.00 84,700.00	0.0%
				3/2/23 - TM - INCREASE SALARY TO \$84,700. (M3-3)				
56	11600	41120 REG PT Compensation for two as-needed Cable TV Station Assistants.	7,555.00	10,920.00	10,920.00	5,860.00	14,560.00 14,560.00	33.3%
				728 HOURS AT \$20/HR				
57	11600	43100 SUPP & MTL General station supplies.	0.00	300.00	300.00	0.00	300.00 300.00	0.0%
58	11600	44400 PROF SVCS Granicus streaming/archiving, Legistar legislative management system, and CivicPlus.	45,070.76	44,131.00	44,131.00	47,022.05	44,131.00 44,131.00	0.0%
59	11600	45330 EQ MT SVCS General equipment replacement of items for both TV-7 and Council Adobe Creative Cloud Subscription.	4,708.59	4,624.00	4,624.00	1,021.38	4,624.00 4,000.00 624.00	0.0%
60	11600	46210 TEL-LAND Data services for 12 months, including 5 static IP addresses.	1,645.54	2,700.00	2,700.00	827.18	2,700.00 2,700.00	0.0%
61	11600	46310 ADVRTSNG	0.00	0.00	0.00	0.00	0.00	0.0%
62	11600	46410 TRV EXP	0.00	0.00	0.00	0.00	0.00	0.0%
63	11600	46910 TRNG/CONF	0.00	0.00	0.00	0.00	0.00	0.0%
64	11600	46920 MMBR DUES	0.00	0.00	0.00	0.00	0.00	0.0%
65	11600	47430 OTHR EQP	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL COMMUNICATION & E-GOV	58,979.89	62,675.00	62,675.00	54,730.61	151,015.00	140.9%

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
	11700	TOWN CLERK							
66	11700	41110	REG FT	180,882.60	191,277.00	191,277.00	133,653.35	201,192.00	5.2%
			Annual salaries and wages for the Town Clerk and two full-time Deputy Town Clerks.		3% COLA			201,192.00	
67	11700	41120	REG PT	27,898.61	30,842.00	30,842.00	22,270.73	30,321.00	-1.7%
			Annual wage for one part-time Deputy Clerk position at 24 hours per week		3% COLA			30,321.00	
68	11700	41121	ELECTION	6,193.20	9,500.00	9,500.00	8,664.03	14,000.00	47.4%
			Minimum Wage increased from \$12.75 to \$13.80. The Warden and Deputy Warden receive .50 cents more per hour, so they will receive \$14.30 per hour.		Pay for the Warden, Dep. Warden, Election Clerks & Registrars. There will be 3 elections in this budget. With the wage increase I needed to increase this line to cover their pay.			14,000.00	
69	11700	41210	OT-REG	2,183.89	7,000.00	7,000.00	2,149.15	5,000.00	-28.6%
			I did decrease this line from \$7,000 to \$5,000.		Overtime compensation typically to cover election time events. I will have 3 elections this budget year. It is to cover staying after hours or coming in on a Saturday to keep up with all the absentee ballots we receive, and for all the extra hours worked on election day.			5,000.00	
70	11700	43100	SUPP & MTL	2,425.57	3,000.00	3,000.00	1,514.82	3,000.00	0.0%
			This account is for all typical office supplies and materials.					3,000.00	
71	11700	43610	BOOKS MAPS	0.00	2,500.00	2,500.00	443.22	2,500.00	0.0%
			Restoration and binding of old birth, death, marriage books, and other town records. The goal is to restore one book a year. This line also pays for binding the yearly book of Town Council Minutes, and office manuals. I will only be doing the Minute's book from 2020 before 6/2020 as the other large book being done is coming out of the Capital acct.					2,500.00	
72	11700	43710	POSTAGE	3,110.86	4,800.00	4,800.00	3,367.67	4,800.00	0.0%
			Mailing absentee ballots, dog notices & licenses done on-line, birth & marriage letters, and voter registration notices. The postage to mail an absentee envelope will be at least .69 per envelope, possibly more depending on the number of ballots.					4,800.00	
73	11700	44400	PROF SVCS	6,276.17	6,270.00	6,270.00	3,603.08	6,270.00	0.0%
			Programming memory sticks for elections, leasing extra voting machines, memory sticks, ballot bins when necessary, and programming for the 2 Express Voting machines for every election, and any other related election expenses.					6,270.00	

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
11700	TOWN CLERK							
74	11700	45330 EQ MT SVCS Maintenance and support on typewriters and voting machines.	0.00	900.00	900.00	0.00	900.00 900.00	0.0%
75	11700	46210 TEL-LAND Telephone service in the office. Fairpoint Data Lines.	1,832.32	804.00	804.00	1,258.93	804.00 804.00	0.0%
								New Fairpoint Data line configuration.
76	11700	46310 ADVRTSNG Legal ads in the Portland Press Herald & non-legal ads/notices in the local Windham papers for Dog notices, Election notices, Town Meeting, etc.	3,731.40	5,300.00	5,300.00	2,344.90	5,300.00 5,300.00	0.0%
77	11700	46410 TRV EXP Food for election workers, absentee voting mileage & meetings the Clerk & Deputies attend.	1,642.74	2,500.00	2,500.00	2,272.82	2,500.00 2,500.00	0.0%
78	11700	46510 PRINTING Ballot costs range in price per ballot from .26 cents to .31 cents, depending if it is one-sided or two-sided, how many absentees you order that need to be folded.	3,479.87	6,000.00	6,000.00	3,742.32	5,000.00 5,000.00	-16.7%
								This line is used for printing my Town ballots, and all the 4x6 dog reminder cards, voter registration cards and business cards.
79	11700	46910 TRNG/CONF Annual attendance for the Clerk & Deputies attending the Elections Conf. for Title 21-A, Title 30-A, Clerk's Networking Day, classes on vital records, business licensing, & auto registration classes, MTCCA Annual Mtg. & New England Clerk's Conferences.	870.00	1,200.00	1,200.00	900.00	1,200.00 1,200.00	0.0%
80	11700	46920 MMBR DUES Memberships to CCMCA, MTCCA & NEACTC for the Clerk & 3 Deputy Clerks. The dues increased for the CCMCA.	245.00	280.00	280.00	387.00	280.00 280.00	0.0%
81	11700	47430 OTHR EQP	0.00	0.00	0.00	0.00	0.00 0.00 0.00	0.0%
		TOTAL TOWN CLERK	240,772.23	272,173.00	272,173.00	186,572.02	283,067.00	4.0%



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
11800	INSURANCE							
82	11800	42610 SFTY PGMS	2,999.00	7,000.00	7,000.00	0.00	7,000.00	0.0%
		Funding for safety committee, Safety Data Sheets Software (annual subscription) and training materials.		The Town has a responsibility to provide a safe and healthy workplace for its employees. This fund will provide for compliance in ergonomics, chemical safety, training and training materials, personal protective equipment, etc. This also allows for participation in the MMA grant program by funding the Town's contribution.			7,000.00	
		FY 17 - \$3,296.00						
		FY 18 - \$4,445.99						
		FY 19 - \$2,799.00						
		FY 20 - \$3,057.28						
		FY 21 - \$2,999.00		Due to the pandemic, we did not use all of these funds, but expect to in the future.				
		FY 22 - \$2,999.00						
83	11800	46110 PROP INS	27,635.22	30,839.00	30,839.00	32,629.50	33,626.00	9.0%
		Insurance coverage for Property; Boiler; Electronic Data Processing (EDP); Mobile Equipment; and Crime including Faithful Performance Coverage.		Reflects an 8% increase.			33,626.00	
				Adjustments made per MMA's underwriter				
		FY 17 - 38,471.50						
		FY 18 - 30,104.00						
		FY 19 - 39,973.00						
		FY 20 - 41,511.34						
		FY 21 - 26,986.00						
		FY 22 - 27,635.22						
84	11800	46130 PL INS	52,199.86	52,669.00	52,669.00	58,528.20	55,063.00	4.5%
		Insurance coverage for General Liability; Public Officials Liability; Ambulance Malpractice; Police Professional Liability; and Road Treatment Liability.		The rating basis for this line changes from year to year - i.e. number of officers, expenditures, etc. Although the number is less than last year, it still reflects a 8% increase according to our underwriters.			55,063.00	
				Adjustments made per MMA's underwriter:				
		FY 17 - 27,185.						
		FY 18 - 36,861.						
		FY 19 - 29,010.						
		FY 20 - 30,983.						
		FY 21 - 50,079.						
		FY 22 - 52,199.						
85	11800	46140 AUTO INS	73,693.92	80,013.00	80,013.00	77,871.00	94,138.00	17.7%
		Insurance coverage for Auto Physical Damage and Auto Liability.		Reflects an 8% increase over FY23.			94,138.00	
				Adjustments made per MMA's underwriter.				
		FY 17 - \$52,509.						
		FY 18 - \$57,358.						
		FY 19 - \$64,336.						
		FY 20 - \$71,341.						
		FY 21 - \$70,819.						
		FY 22 - \$73,694.						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	INSURANCE	156,528.00	170,521.00	170,521.00	169,028.70	189,827.00	11.3%
<b>11900</b>	<b>EMPLOYEE BENEFITS</b>							
86	11900	42110 HLTH INS	1,413,058.89	1,653,000.00	1,653,000.00	785,921.85	1,833,252.00	10.9%
		Employer share of premiums for all employees insured under the PPO-500 plan and the insurance buy-outs. The budget provides for a 10% premium increase for health which will affect the last six months of the budget year.		FY24 BUDGET CALCULATION			1,833,252.00	
		FY 17 - 935,253.81		HEALTH - 1,729,649				
		FY 18 - 1,079,999.93		BUY BACK - 194,682				
		FY 19 - 1,182,862.72		AS OF 2/17/23 - TM - BENEFIT ADJUSTMENTS				
		FY 20 - 1,197,967.42		REMOVE OPERATIONS MANAGER, 2 TRUCK DRIVERS,				
		FY 21 - 1,294,581.37		BUILDING MAINT TECHNICIAN AND 2 GROUNDS MAINT				
		FY 22 - 1,413,058.89		WORKERS AND LIBRARY SUBSTITUTES. - 60,348.				
		FY 23 - 1,653,000.00 (BUDGET)		2/23/23 - TM - REDUCE 3 TO 4.5 -165,000				
				2/23/23 - TM REMOVE NEW POSITIONS & ADD NEW				
				CHANGES				
				PUBLIC WORKS OPER MNGR				
				PWD - 2 TRUCK DRIVER				
				BLDG MAINT - BLDG MAINT TECH				
				GROUNDS - -2 MAINT				
				LIB - SUBSTITUTES				
				FIRE - 2 FIRE/EMT				
				IT - POSITION				
				REC POSITION				
				ASSESS CHANGE TO +12 HRS				
				ADD COMMUNICATIONS				
				TOTAL CHANGE -100,579				
				2/27/23 - TM - REINSTATE \$165,000.00				
				2/27/23 - TM - REMOVE COLLECTIONS CLERK TO FULL				
				TIME -20,477				
				3/20/23 - TRANS FROM WEDC - FY 24 FUNDED BY GEN				
				FUND \$9,500.				
87	11900	42115 HRAS	28,790.69	53,625.00	53,625.00	16,579.50	64,875.00	21.0%
		Health Reimbursement of co-insurance costs for all employee groups.		The PPO-500 plan is considerably less costly to the Town,			64,875.00	
		CY17 - 22,547 FY17 NOT TRACKED		but puts more burden on the employees. The HRA helps to				
		CY18 - 27,643 FY18 NOT TRACKED		fill that gap. The industry standard for calculating these				
		CY19 - 41,944 FY19 NOT TRACKED		costs is 30% of the total liability. The Town has historically				
		CY20 - 37,545 FY20 - \$42,337.00		runs about 25%. The budgeted number reflects 25% of the				
		CY21 - 23,934 FY21 - \$35,131.64		total liability.				
		CY22 - 28,718 FY22 - \$28,790.69						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
11900	EMPLOYEE BENEFITS							
88	11900	42116 GRP DYNM	7,859.20	7,699.00	7,699.00	6,683.50	7,699.00	0.0%
		Payment to a third party vendor (Group Dynamic, Inc.) for administration of the Flexible Spending Accounts (FSA) and the Health Reimbursement Accounts (HRA). This was previously in account 11900-42110 Health Insurance.		Annual Fee HRA \$500			7,699.00	
				Annual Fee FSA \$875 plus \$324 for debit cards				
				Average monthly transactions approximately \$6,220				
		ANNUAL FEES - \$1,375.						
		FY 16 MO FEES - \$5,911.00						
		FY 17 MO FEES - \$5,913.60						
		FY 18 MO FEES - \$6,098.10						
		FY 19 MO FEES - \$5,857.35						
		FY 20 MO FEES - \$6,039.75						
		FY 21 MO FEES - \$6,220.80						
		FY 22 MO FEES - \$7,859.20						
89	11900	42120 DENTAL	58,756.17	67,267.00	67,267.00	23,905.47	68,866.00	2.4%
		Part of Maine Municipal Association monthly invoice for health related benefits for all benefit eligible employees.		AS OF 2/17/23 - TM - BENEFIT ADJUSTMENTS			68,866.00	
				REMOVE OPERATIONS MANAGER, 2 TRUCK DRIVERS,				
				BUILDING MAINT TECHNICIAN AND 2 GROUNDS MAINT				
				WORKERS AND LIBRARY SUBSTITUTES. - -3,154.				
		FY 20 - 55,226.32		2/23/23 - TM REMOVE NEW POSITIONS & ADD NEW				
		FY 21 - 55,820.91		CHANGES				
		FY 22 - 58,756.17		PUBLIC WORKS OPER MNGR				
		FY 23 - 67,267.00 (BUDGET)		PWD - 2 TRUCK DRIVER				
				BLDG MAINT - BLDG MAINT TECH				
				GROUNDS - -2 MAINT				
				LIB - SUBSTITUTES				
				FIRE - 2 FIRE/EMT				
				IT - POSITION				
				REC POSITION				
				ASSESS CHANGE TO +12 HRS				
				ADD COMMUNICATIONS				
				TOTAL CHANGE -5257.				
				2/27/23 - TM - REMOVE FULL TIME COLLECTIONS BENEFITS				
				-526.				
				3/20/23 - TRANS FROM WEDC - FY 24 FUNDED BY GEN				
				FUND \$550				

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

### 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
	11900	EMPLOYEE BENEFITS						
90	11900	42130 ST DIS	7,615.03	7,194.00	7,194.00	-8,888.85	8,500.00	18.2%
		Town share of short term disability insurance required in the police contract. The Town pays the premium necessary for the employee to receive a benefit of \$1,000 per month.		The increase is due to increased salaries and staffing in the Police Department.			8,500.00	
		FY 17 - 7,200.00						
		FY 18 - 8,000.00						
		FY 19 - 6,000.00						
		FY 20 - 7,275.85						
		FY 21 - 5,171.98						
		FY 22 - 7,615.03						
91	11900	42140 LT DIS	6,456.32	7,300.00	7,300.00	3,896.40	7,500.00	2.7%
		Town cost of long term disability insurance plan required in the police contract.					7,500.00	
		The cost is directly tied to Police employee salaries.						
		FY 17 - 6,356.22						
		FY 18 - 6,356.55						
		FY 19 - 6,233.99						
		FY 20 - 6,844.86						
		FY 21 - 7,296.30						
		FY 22 - 6,456.32						
92	11900	42150 GTL	0.00	0.00	0.00	0.00	0.00	0.0%

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
11900	EMPLOYEE BENEFITS							
93	11900	42210 SOC SEC	706,638.55	848,401.00	848,401.00	558,230.78	906,848.00	6.9%
		The Town pays FICA (6.2%) and Medicare (1.45%) payroll taxes on wages and the employer's matching contribution to employees' retirement accounts. Actual funding is usually less than the budget due to vacancies which occur throughout the year. FICA and Medicare expense for Recreation Programs, a self-funded program, is included in that budget (org 22120).		3% COLA			906,848.00	
		FY 17 - \$512,286.70		CURRENT YEAR CALCULATION:				
		FY 18 - \$587,519.17		WAGES - BUDGET - 10,853,539.98				
		FY 19 - \$591,890.22		MPERS 807,697.55				
		FY 20 - \$638,188.38		DEFERRED COMP 184,214.62				
		FY 21 - \$667,748.75		RECREATION PROGRAMS 173,806				
		FY 22 - \$706,638.55		INS BUY BACK 194,681.54				
		FY 23 - \$848,401.00 (BUDGET)		TOTAL 12,213,939.69 X .0765				
				FICA/MEDICARE - 934,366.39				
				2/23/23 - TM REMOVE NEW POSITIONS & ADD NEW CHANGES				
				PUBLIC WORKS OPER MNGR				
				PWD - 2 TRUCK DRIVER				
				BLDG MAINT - BLDG MAINT TECH				
				GROUNDS - -2 MAINT				
				LIB - SUBSTITUTES				
				FIRE - 2 FIRE/EMT				
				IT - POSITION				
				REC POSITION				
				ASSESS CHANGE TO +12 HRS				
				ADD COMMUNICATIONS				
				TOTAL CHANGE -37,045				
				2/27/23 - TM - REMOVE BENEFITS - COLLECTIONS FULL TIME -1,130.				
				3/2/23 - TM - INCREASE SALARY OF COMMUNICATIONS DIRECTOR & BENEFITS +1,373.				
				3/20/23 - TRANS FROM WEDC - FY 24 FUNDED BY GEN FUND \$8,153				

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
11900	EMPLOYEE BENEFITS							
94	11900	42310 DEF COMP	189,445.89	171,808.00	171,808.00	117,732.43	190,215.00	10.7%
		Town matching contributions of up to 6% of regular pay for participants in the ICMA Retirement Corporation or MaineSTART deferred compensation plans.		3/20/23 - TRANS FROM WEDC - FY 24 FUNDED BY GEN FUND \$6,000.			190,215.00	
		FY 17 - 135,894.90						
		FY 18 - 143,944.68						
		FY 19 - 152,856.15						
		FY 20 - 196,330.44						
		FY 21 - 228,938.91						
		FY 22 - 189,445.89						
		FY 23 - 171,808.00 (BUDGET)						
95	11900	42320 MAINE PERS	520,259.32	774,624.00	774,624.00	492,342.05	930,136.00	20.1%
		Maine Public Employees Retirement System employer contributions for members of the police and professional firefighters unions as required by contract, 12.8% of gross pay both groups. For Special Plan 3C					686,277.00	
		FY 17 - 176,663.79						
		FY 18 - 248,804.81						
		FY 19 - 328,691.30						
		FY 20 - 339,651.52						
		FY 21 - 357,978.02						
		MPERS - AC EMPLOYERS CONSOLIDATED PLAN - 1/1/22		2/23/23 - TM REMOVE NEW POSITIONS & ADD NEW CHANGES			237,271.00	
		FY 22 - 520,259.32		PUBLIC WORKS OPER MNGR				
		FY 23 - 774,624.00 (BUDGET)		PWD - 2 TRUCK DRIVER				
		FY 24 - ER RATE 10.2%		BLDG MAINT - BLDG MAINT TECH				
		25 YRS - 65 YEARS OLD		GROUND - -2 MAINT				
		FOR ALL NON UNION AND PUBLIC WORKS EMPLOYEES		LIB - SUBSTITUTES				
				FIRE - 2 FIRE/EMT				
				IT - POSITION				
				REC POSITION				
				ASSESS CHANGE TO +12 HRS				
				ADD COMMUNICATIONS				
				TOTAL CHANGE -46,282				
				2/27/23 - TM - REMOVE BENEFITS - COLLECTIONS CLERK FULL TIME - 4,924.				
				3/2/23 - TM - INCREASE SALARY OF COMMUNICATIONS DIRECTOR & BENEFITS +3,720.				



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
	<b>11900</b>	<b>EMPLOYEE BENEFITS</b>							
98	11900	42600	EMP H&S	596.48	3,500.00	3,500.00	116.49	3,500.00	0.0%
			Wellness program for employees. This was previously in account 11800-42610.		Due to the pandemic, funds were not used as planned. Going forward, we plan to bring this program back.			3,500.00	
			This combines with grant money from MMA to encourage health and wellness across all employee group						
			FY 20 - \$221.40						
			FY 21 - \$221.40						
			FY 22 - \$596.48						
99	11900	42710	TUITION	1,858.65	10,000.00	18,141.35	963.00	10,000.00	0.0%
			The town provides tuition reimbursement assistance to employees for approved courses.		Increase to allow for more opportunity for staff to advance their education.			10,000.00	
			FY 17 - \$5,000.						
			FY 18 - \$5,000.						
			FY 19 - \$5,000.						
			FY 20 - \$5,000.						
			FY 21 - \$0 (COVID)						
			FY 22 - \$1,858.						
100	11900	42720	CLASS PLN	0.00	0.00	0.00	0.00	0.00	0.0%
			To fund mid-year position reclassifications based on market surveys to keep compensation rates in the 95-110% of survey average range the town has used for the last 15-20 years.		This will be done in house by the Human Resources Director.			0.00	
			TOTAL EMPLOYEE BENEFITS	3,179,597.54	3,898,078.00	3,906,219.35	2,319,325.52	4,409,750.00	13.1%
	<b>12100</b>	<b>PUBLIC WORKS ADMINISTRATION</b>							
101	12100	41110	REG FT	233,276.83	248,879.00	248,879.00	171,975.99	257,023.00	3.3%
			Annual salaries and wages for Public Works Director, Public Works Administrative Assistant, and Town Engineer		3% COLA			257,023.00	
					FY24 DEPT HEAD REQUEST OPERATIONS MANANGER +\$59,647				
					2/10/23 - TM REMOVE POSITION & BENEFITS -\$59,647.				
102	12100	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
	12100	PUBLIC WORKS ADMINISTRATION							
103	12100	41210	OT-REG	0.00	0.00	0.00	0.00	0.00	0.0%
104	12100	43100	SUPP & MTL Fax machine, office, and misc. supplies	2,150.40	3,000.00	3,000.00	2,777.34	3,000.00 3,000.00	0.0%
105	12100	43610	BOOKS MAPS Books, maps, and publications as needed	166.69	250.00	250.00	0.00	250.00 250.00	0.0%
106	12100	43710	POSTAGE Postage for mailings	73.35	400.00	400.00	38.49	400.00 400.00	0.0%
107	12100	44400	PROF SVCS Professional services, DOT required annual and pre-employment drug and alcohol testing, pre-employment physical exams, CDL license reimbursements, Stormwater maint. at P.W. ,yearly hearing test, DigSafe and other misc. professional services.	14,957.73	12,885.00	12,885.00	11,148.83	5,500.00 5,500.00	-57.3%
108	12100	45330	EQ MT SVCS Maintenance of 2-way radios, photocopier, and radio replacement as most mobile units are out of production, making parts hard to find.	1,886.33	2,500.00	2,500.00	2,834.98	2,500.00 2,500.00	0.0%
109	12100	45400	RENTALS	0.00	0.00	0.00	0.00	0.00	0.0%
110	12100	46210	TEL-LAND Telephone and data lines, 5 cell phones, and land lines	11,104.18	8,500.00	8,500.00	6,373.82	9,000.00 9,000.00	5.9%
111	12100	46310	ADVRTSNG Ads for position vacancies, Southern Maine jobs .com, public awareness efforts, bids, and RFPs.	1,820.27	500.00	500.00	858.82	500.00 500.00	0.0%
112	12100	46410	TRV EXP Expenses related to training, conferences, or attendance at meetings or other functions for the Director and Town Engineer	557.72	4,000.00	4,000.00	40.00	4,000.00 4,000.00	0.0%
113	12100	46910	TRNG/CONF Conferences and training, including Maine Local Road programs, APWA Annual Conference, ACPCE annual conference and other regional conferences for Director and Town Engineer	3,052.35	4,000.00	4,000.00	632.20	4,000.00 4,000.00	0.0%



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
<b>12200</b>	<b>HIGHWAY MAINTENANCE</b>							
122	12200	46990 OT CONT SV	57,256.00	78,500.00	78,500.00	51,705.50	78,500.00	0.0%
		Contracted services including catch basin cleaning, catch basin grit disposal at a licensed disposal site, liquid calcium chloride for dust control on approximately 4 miles of dirt roads, tree work and crack sealing		CB cleaning if all need cleaning \$36,784 CB grit Disposal \$5,000 Crack Sealing \$20,000 Dust Control twice yearly \$16,770 Tree Work \$5,000+-			78,500.00	
123	12200	47430 OTHR EQP	3,681.53	3,000.00	3,000.00	138.68	3,000.00	0.0%
		Small power equipment , Power brooms, chain saws, etc.					3,000.00	
124	12200	47450 TOOLS	3,595.68	3,000.00	3,000.00	4,147.88	3,000.00	0.0%
		Replacement for hand tools, rakes, shovels, cut off saw blades, etc.					3,000.00	
		<b>TOTAL HIGHWAY MAINTENANCE</b>	<b>723,837.10</b>	<b>853,185.00</b>	<b>853,185.00</b>	<b>579,656.43</b>	<b>896,525.00</b>	<b>5.1%</b>
<b>12300</b>	<b>TRAFFIC SAFETY</b>							
125	12300	41110 REG FT	0.00	0.00	0.00	0.00	0.00	0.0%
126	12300	41210 OT-REG	0.00	0.00	0.00	0.00	0.00	0.0%
127	12300	43210 ELECTRIC	2,913.58	11,000.00	11,000.00	4,472.67	11,000.00	0.0%
		Electricity and delivery for street lights and traffic signals.					6,000.00	
		Street Light Maintenance on town owned street lights		The town now owns all street lights and will have to contract out any maintenance, annual service agreement			5,000.00	
128	12300	43320 RD MNT MAT	940.00	0.00	0.00	0.00	0.00	0.0%
129	12300	43330 TRFFC SGNS	9,677.94	10,000.00	10,000.00	8,616.35	10,000.00	0.0%
		Sign replacement and new sign purchases. Sign posts Replacement signs are required to be retro-reflective by the MUTCD to improve night visibility					10,000.00	
130	12300	45330 EQ MT SVCS	8,889.00	12,000.00	12,000.00	8,945.00	12,000.00	0.0%
		Traffic signal maintenance (10 full signals, 3 flashing signals)					12,000.00	

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
	12300	TRAFFIC SAFETY							
131	12300	46990	OT CONT SV	169,022.79	93,986.00	123,207.00	40,502.42	157,800.00	67.9%
			Road striping (49 miles), hand pavement markings on roads and municipal parking lots. Fall striping of the 302 North Corridor. Guard rail replacement from non accidents or no insurance					157,800.00	
			TOTAL TRAFFIC SAFETY	191,443.31	126,986.00	156,207.00	62,536.44	190,800.00	50.3%
	12400	SNOW REMOVAL							
132	12400	41110	REG FT	0.00	0.00	0.00	0.00	0.00	0.0%
133	12400	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
134	12400	41210	OT-REG	0.00	0.00	0.00	0.00	0.00	0.0%
135	12400	43320	RD MNT MAT	58,972.00	39,000.00	39,000.00	33,039.00	39,000.00	0.0%
			Winter Sand - 6,000 yards					39,000.00	
136	12400	43340	CHEMICALS	192,414.61	213,500.00	213,500.00	205,105.18	236,800.00	10.9%
			Road salt and liquid calcium chloride, GPCOG .75% salt fee					236,800.00	
									increase by \$23,300 for salt and calc. chloride increases salt to \$71 per ton from \$64 budgeted per actual price of \$68.27 increase calc. chloride to \$1.85 gallon
137	12400	44400	PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.0%
138	12400	45330	EQ MT SVCS	45,105.75	45,000.00	45,000.00	59,476.80	60,000.00	33.3%
			Plow cutting edges, sander chains, wing push arms,calcium pumps, and other parts related to plowing, computer controls for material spreading.					60,000.00	
									Increase by \$15,000 all parts, cutting edges etc. have increase in cost over last year, we are already \$9000 over this year. All parts have increased as much as 100%
139	12400	46970	PLOW CNTRC	178,757.20	188,000.00	188,000.00	177,531.74	188,000.00	0.0%
			Snowplowing contracts for Sumerian Irrigation and Adam Copp. Winter loader rental					188,000.00	
									plowing contracts with Sumerian Irrigation and Adam Copp. ( This may change if public easement plowing decreases )
			TOTAL SNOW REMOVAL	475,249.56	485,500.00	485,500.00	475,152.72	523,800.00	7.9%

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
12500	BUILDING MAINTENANCE							
140	12500	41110 REG FT	275,136.26	260,019.00	260,019.00	188,362.61	271,580.00	4.4%
		Annual salaries and wages for the Building & Grounds Maintenance Supervisor, Building Maintenance Technician and three custodians.		3% COLA			271,580.00	
		Note 25% of the newest custodian's wages and benefits are expected to be reimbursed by RSU 14 under an interlocal agreement for the new shared maintenance facility.		FY24 DEPT HEAD REQUEST BUILDING MAINTENANCE TECHNICIAN +\$49,606				
		See Revenue Acct #1000-36310		2/10/23 - TM - REMOVE BLDG MAINT TECHNICIAN -49,606				
141	12500	41120 REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
142	12500	41210 OT-REG	13,427.49	16,054.00	16,054.00	17,921.05	16,054.00	0.0%
		Overtime increase is based on wage adjustments. Hours are mainly used to aide in winter operations.					16,054.00	
143	12500	43110 COVID 19	0.00	0.00	0.00	0.00	0.00	0.0%
144	12500	43210 ELECTRIC	100,757.41	84,000.00	84,000.00	67,566.85	140,000.00	66.7%
		Electricity for all municipal buildings and Dundee Park.		Actual usage and expected 30% - 50% increase in electricity cost.			140,000.00	
145	12500	43250 HEAT OIL	98,254.01	60,000.00	60,000.00	103,964.75	152,134.00	153.6%
		Propane for East Windham Fire Dept. and police evidence garage. Natural gas at all other municipal buildings		All buildings except East Fire on Natural Gas. Budget is closer to actual usage, and expected inflationary increases. Based on today's cost of \$2 per therm. for natural gas and \$2.53 per gallon of proipane 54,818 therms x 2 =\$109,636.00 54,818 Del. Charge = \$ 31,609 Propane East Fire 4,300 gallons at 2.53 = \$10,889			152,134.00	
146	12500	43310 BL MNT MAT	27,490.78	30,000.00	30,000.00	24,284.86	35,000.00	16.7%
		Building maintenance materials, cleaning supplies, paper products, paint, chemicals, and tools		increase 5000 for inflation			35,000.00	
147	12500	43720 CLOTHING	2,042.68	4,500.00	4,500.00	910.77	4,500.00	0.0%
		Uniforms, safety boots, and personal protective equipment for 3 Custodians 2 Grounds 2 Building Maintenance					4,500.00	
148	12500	45110 WATER	6,365.50	5,670.00	5,670.00	4,157.26	5,670.00	0.0%
		Water supply for all municipal buildings					5,670.00	

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
12500	BUILDING MAINTENANCE							
149	12500	45210 WST DISP	470.11	0.00	0.00	79.30	0.00	0.0%
		Trash and recycling pick up at municipal buildings		Decreased due to municipal trash in curbside RFP contract			0.00	
150	12500	45310 BL MT SVCS	80,340.48	81,300.00	81,300.00	98,321.56	85,500.00	5.2%
		Building maintenance services such as electrical repair, elevators, generators, heating/air conditioning, plumbing repairs, security monitoring and alarms, septic disposal and maintenance, inspections/crane/fueling station, and other misc. services. Public works holding tanks for wash bay and floor drains		inflation increases. 69.55% spent at half year.			85,500.00	
151	12500	45400 RENTALS	2,310.19	2,500.00	2,500.00	4,470.71	5,000.00	100.0%
		Rentals for lifts and other specialized equipment		Buildings and grounds are now responsible for all flags on poles. ( American flags, Holiday flags) bucket truck rental for all flags on poles throughout the year			5,000.00	
152	12500	46210 TEL-LAND	1,182.49	1,584.00	1,584.00	592.17	1,584.00	0.0%
		Fairpoint Data Lines - Elevators		New Phone line configuration			594.00	
		Fairpoint Data Lines - Fire Alarms		New Phone configuration			990.00	
153	12500	46310 ADVRTSNG	0.00	0.00	0.00	0.00	0.00	0.0%
154	12500	46410 TRV EXP	0.00	0.00	0.00	0.00	0.00	0.0%
155	12500	46910 TRNG/CONF	0.00	300.00	300.00	0.00	300.00	0.0%
		Training for building and grounds crew					300.00	
156	12500	47430 OTHR EQP	108.27	0.00	0.00	0.00	0.00	0.0%
							0.00	
							0.00	
157	12500	47440 ELECTR EQP	4,969.18	7,000.00	7,000.00	5,439.17	7,000.00	0.0%
		Electrical supplies, batteries, light bulbs, for all facilities, as well as proper disposal for fluorescent light bulbs and electronics.					7,000.00	
		<b>TOTAL BUILDING MAINTENANCE</b>	<b>612,854.85</b>	<b>552,927.00</b>	<b>552,927.00</b>	<b>516,071.06</b>	<b>724,322.00</b>	<b>31.0%</b>

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	
12600	GROUNDS MAINTENANCE								
158	12600	41110 REG FT	66,464.49	88,123.00	88,123.00	54,053.27	93,027.00	5.6%	
		Annual salaries and wages for two Grounds Maintenance Workers.		3% COLA			93,027.00		
				FY24 DEPT HEAD REQUEST					
				2 GROUNDS MAINTENANCE/LANSCAPER					
				+ \$89,282					
				02/10/23 - TM					
				REMOVE DEPT HEAD REQUEST					
				2 GROUNDS MAINTENANCE					
				- \$89,282					
159	12600	41120 REG PT	4,842.00	10,080.00	10,080.00	5,121.00	11,200.00	11.1%	
		Seasonal Grounds Maintenance/Landscaper					11,200.00		
		14 weeks at 40 hours per week (\$20/hr)							
160	12600	41210 OT-REG	151.72	2,500.00	2,500.00	9,715.30	2,500.00	0.0%	
		Overtime - Regular Compensation					2,500.00		
161	12600	43100 SUPP & MTL	4,879.97	4,000.00	4,000.00	3,530.15	4,000.00	0.0%	
		Grounds maintenance materials such as signs, seed, loam, mulch, etc, flags					4,000.00		
		for veteran graves, signage at all parks and trails excluding Dundee Park							
		Equipment, supplies and parks foreman's tools needed for all parks and		- Moved to Grounds acct from 15210 per TM			0.00		
		trails other than Dundee.		- Moved back to 15210 per Finance Committee					
162	12600	43720 CLOTHING	291.94	0.00	0.00	386.52	0.00	0.0%	
163	12600	43740 EMP H&S	0.00	0.00	0.00	0.00	0.00	0.0%	
				No seasonal position in the budget			0.00		
164	12600	45110 WATER	503.04	434.00	434.00	174.64	434.00	0.0%	
		Water supply for cemeteries,					434.00		
165	12600	45330 EQ MT SVCS	3,811.86	3,000.00	10,500.00	8,794.40	3,000.00	0.0%	
		Equipment maintenance parts, materials, and supplies for all grounds					3,000.00		
		equipment,							

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	
<b>12600</b>	<b>GROUNDS MAINTENANCE</b>								
166	12600	45400	RENTALS	0.00	0.00	0.00	0.00	0.00	0.0%
			Rental of various machinery to assist Parks Maintenance Foreman in completing parks projects at all parks other than Dundee Park					0.00	
									+300 MOVED FROM ACCT 15210-45400 - 3/17/22 300 MOVED BACK TO 15210 PER FINANCE COMMITTEE  - 2/16/22 300 MOVED FROM ACCT 15220-45400 - 3/17/22 300 MOVED BACK TO ACCT 15220 PER FINANCE COMMITTEE
167	12600	46990	OT CONT SV	2,287.75	6,000.00	6,000.00	3,438.95	6,000.00	0.0%
			Contracted services including tree removal, gravestone repair and cleaning, landscape services for Public Safety and Library. New public works maintenance facility Plantings at various intersection islands around town.					6,000.00	
168	12600	47430	OTHR EQP	1,342.26	2,400.00	2,400.00	1,131.24	2,400.00	0.0%
			Replacement equipment - weed wackers, leaf blowers, chainsaws, etc					2,400.00	
			<b>TOTAL GROUNDS MAINTENANCE</b>	<b>84,575.03</b>	<b>116,537.00</b>	<b>124,037.00</b>	<b>86,345.47</b>	<b>122,561.00</b>	<b>5.2%</b>
<b>12700</b>	<b>PWD VEH MAINTENANCE</b>								
169	12700	41110	REG FT	183,094.72	220,279.00	220,279.00	142,418.29	229,711.00	4.3%
			Annual salaries and wages for the Vehicle Maintenance Supervisor, two Mechanics and Service Writer/Parts Controller.					229,711.00	
170	12700	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
171	12700	41210	OT-REG	8,432.53	9,657.00	9,657.00	19,080.57	11,900.00	23.2%
			Overtime adjustment for open mechanic position that was filled after the budget was completed for FY23.					11,900.00	
172	12700	43100	SUPP & MTL	285.67	400.00	400.00	397.41	400.00	0.0%
			Fleet office supplies					400.00	
173	12700	43220	FUEL GAS	20,109.99	27,700.00	27,700.00	24,404.54	29,000.00	4.7%
			Gasoline - \$2.90 a gallon for 10,000 gallons  increase .13 cents per gallon					29,000.00	
									Price increase per Dennis K Burke



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	
12700	PWD VEH MAINTENANCE								
174	12700	43230 FUEL DIESEL Diesel - \$3.80 per gallon up to 35,000 gallons  Increase \$.92 cents per gallon	52,782.35	100,800.00	100,800.00	39,548.55	133,000.00 133,000.00	31.9%	Usage way down this year due to no snow  Price increase per Dennis K Burke
175	12700	43420 FLUIDS ETC Petroleum products, motor oil, hydraulic oil, grease and other non petroleum (synthetic) fluids, DEF	14,666.29	16,500.00	16,500.00	15,975.71	16,500.00 16,500.00	0.0%	
176	12700	43430 TIRES Tires, tubes, and wheels for vehicles and equipment	22,824.86	22,000.00	22,000.00	15,615.13	22,000.00 22,000.00	0.0%	
177	12700	43440 STEEL Steel for fabrication of parts.	2,160.99	2,000.00	2,000.00	1,005.62	2,000.00 2,000.00	0.0%	
178	12700	43720 CLOTHING Uniform and safety boots, and personal protective equipment	2,176.71	2,500.00	2,500.00	1,055.71	2,500.00 2,500.00	0.0%	
179	12700	45311 VEH PNTG Painting for trucks and equipment	9,500.00	15,000.00	15,000.00	0.00	40,000.00 40,000.00	166.7%	Paint prices have increased dramatically , we called around and received quotes from \$19,000 to sand blast and paint a single axle truck to \$23,000 for a loader.
180	12700	45320 VE MT SVCS Vehicle maintenance parts for all vehicles and equipment and fuel station repairs	141,138.54	130,000.00	130,000.00	150,572.91	145,000.00 145,000.00	11.5%	Increase by 15,000 for inflation and additional equipment. Prices on parts have skyrocketed. We are at 95% used with 5 months left this year.
181	12700	45330 OUTVEMAIN Outside vehicle maintenance including diagnostic work, engine/transmission/suspension work, etc.	14,700.62	25,000.00	25,000.00	25,464.64	30,000.00 30,000.00	20.0%	Inflation of parts and labor. We are at 93% usage with 5 months left in the year.
182	12700	45400 RENTALS Rentals, oxygen and acetylene for torches, and shop rags	2,885.29	2,500.00	2,500.00	1,616.67	2,500.00 2,500.00	0.0%	
183	12700	46410 TRV EXP	0.00	0.00	0.00	0.00	0.00	0.0%	
184	12700	46910 TRNG/CONF Technical training for mechanics on electronics to be able to do more in house diagnostics and repair	1,151.95	2,900.00	2,900.00	1,068.00	2,900.00 2,900.00	0.0%	for the mechanics to stay up to date with continuing changes, electric vehicles, hybrids. All vehicles are controlled by more electronics.

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
<b>12700</b>	<b>PWD VEH MAINTENANCE</b>							
185	12700	47450 TOOLS	18,024.75	18,000.00	18,000.00	16,767.60	20,000.00	11.1%
		Equipment and tools, replacing worn or broken tools, new specialty tools, upgrades for electrical diagnostics and software purchases for electronic diagnostics and repair.		inflation			20,000.00	
		<b>TOTAL PWD VEH MAINTENANCE</b>	<b>493,935.26</b>	<b>595,236.00</b>	<b>595,236.00</b>	<b>454,991.35</b>	<b>687,411.00</b>	<b>15.5%</b>
<b>12900</b>	<b>WASTE MANAGEMENT</b>							
186	12900	44400 PROF SVCS	109,638.23	110,930.00	110,930.00	65,738.44	54,806.00	-50.6%
		Public awareness and education \$2,000					2,000.00	
		Trash bags - 13 gallon \$0.2444 x 110,000 = \$26,884		increase of bag price by .0064			26,884.00	
		6 months only going to automation		reduced as only budget for 6 months due to going to automation pickup.				
		Trash bags - 30 gallon \$0.3988 x 65000 = \$25,922		increase of bags by .0098			25,922.00	
		only 6 months going to automation		reduced as budget for only 6 months as we are going to automation.				
		Landfill mowing - Solar Array \$0					0.00	
		Recycling bins \$0		going to automation and will not need them			0.00	
187	12900	45210 WST DISP	280,983.55	289,250.00	289,250.00	193,887.93	355,250.00	22.8%
		Tipping Fees at Ecomaine for MSW		3700 tons at \$87.50 per ton = \$323,750			323,750.00	
				increase tipping fee \$8 per ton over last year and increase tonnage by 700 that may be increased by automation pickup.				
				increase of \$,85,250				
		Recycle handling fee \$45 per ton. this incresed by \$10 per ton		700 tons of recycle at \$45 per ton			31,500.00	
				Reduced by 700 tons due to automation pickup.				
				Reduced cost by \$19,250				
		Recycle contamination fee		Due to removal of Silver Bullets there has been no contamination fees.			0.00	
188	12900	46990 OT CONT SV	727,955.40	737,213.00	737,213.00	487,299.60	715,396.00	-3.0%
		Silver Bullets - Removed as of 7/1/2020					0.00	
		Leaf and brush offsite drop off twice per year - \$20,100		Increase 600 per contract			20,100.00	

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
<b>12900</b>	<b>WASTE MANAGEMENT</b>								
188	12900	46990	OT CONT SV	727,955.40	737,213.00	737,213.00	487,299.60	715,396.00	-3.0%
			Internal hazardous waste disposal - \$3000					3,000.00	
			40-yrd roll off dumpster at Public Works for trash and bulky items picked up due to illegal dumping (4 pulls @ \$900 each) - \$3,600					3,600.00	
			Solid waste collection and transportation - \$344,348		decrease \$22,417 per contract			344,348.00	
					the town is going to automation pickup				
			Curbside Recycling collection and transportation - \$344,348		decrease by \$18,708.5			344,348.00	
					the town is going to automation				
			<b>TOTAL WASTE MANAGEMENT</b>	<b>1,118,577.18</b>	<b>1,137,393.00</b>	<b>1,137,393.00</b>	<b>746,925.97</b>	<b>1,125,452.00</b>	<b>-1.0%</b>
<b>13100</b>	<b>POLICE ADMINISTRATION</b>								
189	13100	41110	REG FT	1,927,504.59	2,202,475.00	2,202,475.00	1,417,399.39	2,281,507.00	3.6%
			Annual salaries and wages for 31 sworn positions and 3 administrative positions. Includes shared CRL position with Gorham all hourly differentials such as EMT; educational attainment; veterans of force stipends and holiday pay as required by the current bargaining agreement with the Maine Association of Police. Also includes longevity bonuses for eligible non-union employees.		3% COLA			2,281,507.00	
					RSU 14 has requested a third SRO position each SRO position is reimbursed at approx. 80% by RSU 14				
					+\$54,617				
190	13100	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
191	13100	41130	TRAIN REG	49,614.54	50,000.00	50,000.00	33,702.00	52,000.00	4.0%
			Compensation paid at the regular rate (X 1.0) used to compensate sworn staff for their involvement in training, which occurs within the first 40 hours of their scheduled work week.					52,000.00	
192	13100	41210	OT-REG	105,203.31	130,000.00	130,000.00	102,184.50	130,000.00	0.0%
			Vacation coverage; sick leave coverage; training coverage; compensatory time off coverage; overtime pay for urgent & time sensitive investigations, extreme/unplanned weather events, and special town event staffing costs (such as Summerfest, parades, elections, etc.); and canine home care.					130,000.00	
193	13100	41211	HOL OT	48,784.66	50,000.00	50,000.00	40,265.41	51,500.00	3.0%
			Holiday premium pay for hours worked, paid at time and a half, (before 40 hours on any holiday but Thanksgiving or Christmas).					51,500.00	

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	
13100	POLICE ADMINISTRATION								
194	13100	41212	HOL 2X OT	14,557.85	16,500.00	16,500.00	12,851.67	17,000.00	3.0%
			Holiday premium pay for hours worked, paid at double time, before 40 hours on Thanksgiving and Christmas, and after 40 hours on any of the remaining ten holidays.					17,000.00	
195	13100	41213	HOL 3X OT	1,155.03	2,300.00	2,300.00	44.50	2,300.00	0.0%
			Holiday premium pay for hours worked, paid at double time and a half, after 40 hours on Thanksgiving and Christmas.					2,300.00	
196	13100	41214	OUTSD DET	7,627.47	0.00	0.00	5,519.24	0.00	0.0%
			Overtime worked at the request of any outside entity (construction or utility road traffic detail, RSU sporting events details, etc.) paid through the invoice process by the outside entity.					0.00	
197	13100	41216	FRCCALLIN	9,372.13	2,000.00	2,000.00	3,053.67	2,000.00	0.0%
			Overtime paid out whenever a sworn officer is ordered to work, after not voluntarily accepting an assignment which must be filled.					2,000.00	
198	13100	41220	OT-COURT	6,071.37	10,000.00	10,000.00	6,323.09	9,000.00	-10.0%
			Compensation for attendance by off duty sworn personnel at scheduled court system/BMV hearings/obligations at overtime rate (X 1.5). Contractually paid at 4 hour minimum. (This cost is minimally reimbursed by the State of Maine or the County of Cumberland.)					9,000.00	
199	13100	41230	TRAIN OT	27,827.88	46,000.00	46,000.00	28,411.67	50,000.00	8.7%
			Compensation paid at the regular rate (X 1.5) used to compensate sworn staff for their involvement in training, which occurs beyond the first 40 hours of their scheduled work week.					50,000.00	
200	13100	43100	SUPP & MTL	24,031.13	28,445.00	28,445.00	23,108.02	30,000.00	5.5%
			Lethal and non-lethal equipment; training and safety supplies; photography and evidence gathering supplies; personal protective equipment for officers at hazardous scenes and when dealing with potential hazardous substances; printed materials and office supplies; canine team food and supplies.					30,000.00	
			Increased to absorb anticipated inflationary increases for mandatory training,						
201	13100	43610	BOOKS MAPS	2,177.20	2,500.00	2,500.00	2,772.00	2,500.00	0.0%
			Criminal and traffic statutes (1 each per officer, revised annually) and 8 Law Enforcement Officer Manuals (No revision available in current budget year), updated Marijuana statutes (revised as the laws continue to evolve). School Law Statue Updates.		No change			2,500.00	

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
13100	POLICE ADMINISTRATION							
202	13100	43710 POSTAGE	834.82	1,225.00	1,225.00	437.01	1,225.00	0.0%
		Annual cost of postal correspondence, and shipping evidence certified or registered mail. Cost of shipping items obtained through the LESO program (federal awarding of equipment to local law enforcement at no item cost).		USPS 2023 metered postage increasing to \$0.60, current budget will accommodate that increase			1,225.00	
203	13100	43720 CLOTHING	40,506.34	41,000.00	41,000.00	31,687.90	50,000.00	22.0%
		Uniform purchase (anticipated 2 positions as a result of retirement, and one potential opening. Projected cost to outfit one new officer - \$6,500.00); uniform replacement; uniform cleaning costs; leather gear and related equipment; protective vests (five year life, estimated replacement of 6 in FY 22-23 and MCJA trainee BDU & associated clothing expenses. Contractual clothing allowance for detectives		Increase cost of uniform cleaning to \$1000 per month total \$12,000; anticipated uniform inflation cost; outfitting three new officers at \$6,500 ea =19,500; purchase of 5 ballistic vests .			50,000.00	
204	13100	44150 CRIME LAB	9,591.00	9,600.00	9,600.00	9,686.00	9,600.00	0.0%
		This is the Town of Windham's share of the cost of the development, construction, and the equipping of a more advanced regional crime laboratory which is housed at Portland PD. Windham PD has access to the lab 24 hours a day, as needed. The financial commitment is the result of entering into an inter-local contractual agreement with seven other communities in the greater Portland area, and the county of Cumberland, in 2008. The payment break down is \$8,010.00 for facility structure costs, and \$1,497.00 per year for disposable supply costs.		No change from FY22/23			9,600.00	
205	13100	44400 PROF SVCS	5,911.94	18,000.00	18,000.00	8,682.66	16,500.00	-8.3%
		Laboratory Testing Costs for scheduled drugs & blood collected as criminal evidence; NAVSEA (night vision optics lease); hiring costs such as polygraph, psychological tests, pre-employment physicals, immunizations, credit checks & backgrounds for potential patrol candidates; canine team veterinarian services; kennel and grooming services; annual testing of diving equipment; Watchguard Annual Licensing and Service Costs (for server & 10 units); CCDA Sharefile (Electronic Transmission of Digital Evidence); Interpretation services for language barrier situations; annual security card reader system maintenance agreement; Support for Trauma Intervention Program \$2,000 (Police and Fire support for traumatic event response) , cost to maintain the medical requirements of the respiratory protection program for sworn officers designated to perform presumptive drug testing.		Anticipated 3 Poly, psych & physical tests, Upgrade of Watchguard cameras includes licensing - thereby reducing anticipated need by +/- \$2,000			16,500.00	
206	13100	45330 EQ MT SVCS	2,350.00	3,000.00	3,000.00	847.75	3,000.00	0.0%
		Repair and certification of radar sets and radar roadside speed signs.		Newer radars have had fewer repairs costs			3,000.00	



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
<b>13100</b>	<b>POLICE ADMINISTRATION</b>								
214	13100	47430	OTHR EQP	32,175.33	35,000.00	35,000.00	15,120.36	30,000.00	-14.3%
			Equipment for new cruisers, including: light bars, sirens, consoles, protective crash bars, cruiser rear storage units, and prisoner transport rear seats; purchase/replacement of portable radios and mobile radios; computers; AED maintenance; radar & laser equipment purchase/replacement;		Cost associated with new equipment required for new cars. Anticipate reusing most equipment for replacement cruisers. Also includes additional Watchguard in car and body worn cameras cloud storage fees,			30,000.00	
		TOTAL	POLICE ADMINISTRATION	2,620,584.54	2,766,745.00	2,766,745.00	1,851,955.28	2,914,832.00	5.4%
<b>13400</b>	<b>COMMUNICATIONS</b>								
215	13400	41110	REG FT	0.00	0.00	0.00	0.00	0.00	0.0%
216	13400	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
217	13400	41210	OT-REG	0.00	0.00	0.00	0.00	0.00	0.0%
218	13400	43100	SUPP & MTL	173.85	0.00	0.00	0.00	0.00	0.0%
219	13400	43610	BOOKS MAPS	0.00	0.00	0.00	0.00	0.00	0.0%
220	13400	44400	PROF SVCS	24,282.76	35,260.00	35,260.00	27,991.63	44,460.00	26.1%
			TLO (on line investigative tool); IACP NET; Annual Updates Mobil forensic software ( cell phone down load); On Line Scheduling Program; Accident Reconstruction Software Annual Updates; Netmotion licenses (14) Spillman maintenance fee for remote data access through Cumberland County Communications); All Traffic Solutions (Speed/Traffic Sign Software Updates); Minute Man Annual License (Door card access system); IACP Net.		\$1,200 increase in NetMotion and Spillman software maintenance; \$8,000 for full suite Power DMS for MLEAP accreditation management.			44,460.00	
			Increase in TLO		2/10/23 - TM - NETMOTION & SPILLMAN SOFTWARE (8,000) TO BE APPROVED IMMEDIATELY AND PAID WITH FED SEIZURE FUNDS WITH THE ANNUAL COST REMAINING FOR NEXT YEAR CONTRACT				
221	13400	45330	EQ MT SVCS	3,452.48	8,000.00	8,000.00	2,013.93	8,000.00	0.0%
			Preventive maintenance and repair for mobile radios, portable radios and radio related equipment; closed circuit television monitors/cameras; digital cameras; UPS battery packs; maintenance of teletype switch; maintenance of business equipment such as copiers & scanners; maintenance of patch panel; computers; telephones; fax machines; and microwave systems.		No change to the current request or justification			8,000.00	

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
<b>13400 COMMUNICATIONS</b>									
222	13400	46210	TEL-LAND	21,089.78	24,000.00	24,000.00	18,486.87	29,500.00 29,500.00	22.9%
				Costs for Phone line extensions for each PD staff member, plus break room, booking ect. 42 extenstions (1 teletype circuit); 30 smartphones; 12 cradle points or Air Cards for remote data access and three Tablets.	Due to the age of our cell phones, we had to update from iPhone 6 & 7 to 12 to support Current IOS and some Aps we use. Taser for example.				
					We also switched to AT&T first net in order to achieve priory on the AT&T system in the event of a signiant event that may overload the system.				
					Additionally, due to overuse on data we wish to switch to unlimited data from our current plan.				
223	13400	46410	TRV EXP	0.00	0.00	0.00	0.00	0.00	0.0%
224	13400	46910	TRNG/CONF	0.00	0.00	0.00	0.00	0.00	0.0%
225	13400	46990	OT CONT SV	393,064.00	404,964.00	404,964.00	404,964.00	452,002.00 452,002.00	11.6%
				Annual cost of contract for public safety dispatch services (Police and Fire/Rescue / DPW) from the Cumberland County Regional Communications Center. Cost per capita for fiscal year 2023/2024 will be \$24.52 for a population of 18,434	3.0 % Increase per contract. Plus, Increase in Census from 17,001 to 18,434. Dispatch services shared between Police, Fire/Rescue and Public Works				
226	13400	47430	OTHR EQP	0.00	0.00	0.00	0.00	0.00	0.0%
			TOTAL COMMUNICATIONS	442,062.87	472,224.00	472,224.00	453,456.43	533,962.00	13.1%
<b>13500 ANIMAL CONTROL</b>									
227	13500	41110	REG FT	43,757.54	46,046.00	46,046.00	33,869.34	49,857.00 49,857.00	8.3%
				Annual salary and wages for the Animal Control Officer.	3% COLA				
228	13500	41210	OT-REG	219.10	500.00	500.00	34.87	300.00 300.00	-40.0%
				Overtime as needed.					
229	13500	43100	SUPP & MTL	820.29	1,500.00	1,500.00	664.08	1,600.00 1,600.00	6.7%
				Supplies; uniform; and equipment for the animal control officer.	\$100 increase to anticipate inflationary costs.				



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
<b>13500</b>	<b>ANIMAL CONTROL</b>								
230	13500	44400	PROF SVCS	24,828.90	31,000.00	31,000.00	26,584.64	33,050.00 33,050.00	6.6%
			Statutorily required agreement with Animal Refuge League to board stray domestic animals (18454 * \$1.43 per capita for 2020 census # \$26,361); statutory obligation to absorb veterinary treatment costs of an animal whose owner is unknown, and which is found injured within the town; potential boarding & veterinary cost at the ARL for any animal seized under a court order to protect the animal (the contract with the ARL specifically addresses that animals seized under these circumstances are not covered by the above noted agreement); Outside ACO cost for emergency and vacation coverage.		\$1.43 per capita cost remains static; pop. increase to 18,454 per 2020 census (\$26,361); In order to meet statutory obligation to absorb veterinary treatment costs of an animal whose owner is unknown, and which is found injured within the town; potential boarding & veterinary cost at the ARL for any animal seized under a court order to protect the animal (the contract with the ARL specifically addresses that animals seized under these circumstances are not covered by the above noted agreement); FY 21 - 24,311.44 FY 22 - 24,311.44 FY 23 - 26,360.64				
			TOTAL ANIMAL CONTROL	69,625.83	79,046.00	79,046.00	61,152.93	84,807.00	7.3%
<b>13700</b>	<b>POL VEHICLE MAINTENANCE</b>								
231	13700	41110	REG FT	0.00	0.00	0.00	0.00	0.00	0.0%
232	13700	41210	OT-REG	0.00	0.00	0.00	263.27	0.00	0.0%
233	13700	43220	FUEL GAS	43,770.80	58,170.00	58,170.00	38,003.78	60,900.00 60,900.00	4.7%
			43220 Motor Fuels- Gasoline Unleaded gasoline.		Director Fortier stated that the price is \$2.90 per. gallon. Our Hybrid cruisers appear to be consuming 30% less fuel than gas models. With anticipation of increasing staff, miles driven will be increased. (final fuel price yet to be locked in )				
234	13700	43420	FLUIDS ETC	970.09	4,000.00	4,000.00	805.41	5,000.00 5,000.00	25.0%
			43420 Fluids, Lubricants & Other Petroleum products and other fluids used in maintaining public safety vehicles.  We use OEM parts and fluids in order to meet the requirements for any warranty work performed by DPW mechanics.		Anticipated increase in price per Fleet Maintenance				
235	13700	43430	TIRES	9,905.76	11,000.00	11,000.00	3,597.96	12,992.00 12,992.00	18.1%
			Tires for Cruisers, plus additional incidental costs \$203 x 64 tires = \$12,992 Cost includes \$10 disposal fee		Increase to account for price per tire increase from FY 22				

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
<b>13700</b>	<b>POL VEHICLE MAINTENANCE</b>							
236	13700	45320 VE MT SVCS	13,169.24	16,500.00	16,500.00	11,832.89	18,500.00	12.1%
		From this account comes; tune-up parts, brakes, bushings and other State Inspection required equipment.		This year we continued to perform a comprehensive maintenance plan; to include tune-ups according to the Ford recommended Maintenance Schedule. Anticipated 12% increase for parts per Fleet Maintenance			18,500.00	
237	13700	45330 OUTSIDE VM	15,399.33	20,000.00	20,000.00	8,240.78	24,000.00	20.0%
		Costs for labor not able to be performed by Public Works or Police Department employees to include but not limited to: alignments, bodywork, insurance deductibles, and cruiser decontamination, cruiser setup etc.		Increase of 4,000 for additional cruiser set up labor est. \$85/hr			24,000.00	
		<b>TOTAL POL VEHICLE MAINTENANCE</b>	<b>83,215.22</b>	<b>109,670.00</b>	<b>109,670.00</b>	<b>62,744.09</b>	<b>121,392.00</b>	<b>10.7%</b>
<b>14100</b>	<b>FIRE-RESCUE ADMINISTRATION</b>							
238	14100	41110 REG FT	1,004,163.06	1,505,826.00	1,505,826.00	934,017.81	1,562,580.00	3.8%
		Annual salaries and wages for the Fire-Rescue Chief, two Deputy Chiefs, Administrative Assistant, four full-time FF/Paramedics, twelve full-time FF/EMTs, and four shift supervisors		3% COLA FY24 DEPT HEAD REQUEST 2 FT FIREFIGHTER/EMTS +\$95,960 2/23/23 - TM - REMOVE 2 FR FIREFIGHTERS/EMTS -95,960.			1,562,580.00	
239	14100	41120 REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
240	14100	41130 TRAIN COMP	55,010.22	97,115.00	97,115.00	70,225.77	89,610.00	-7.7%
		Training compensation for annual mandatory trainings					19,424.00	
		Officer/Supervisor development training					2,940.00	
		Compensation for weekly training attendance					16,531.00	
		Compensation for: 9 people in FF 1& 2 academy 4 EMT Basic Course 2 in EMT Advanced Course					35,000.00	
		Misc Conferences and EMS Continuing Education certification classes					7,715.00	
		Cost for 1 person to Paramedic School (500 Hours)					8,000.00	

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
14100	FIRE-RESCUE ADMINISTRATION								
241	14100	41210	OT-REG	220,505.62	120,000.00	120,000.00	112,797.44	125,000.00	4.2%
			Overtime compensation for 20 full time employees		This number is based on an average of previous years expended.			125,000.00	
242	14100	41211	HOL OT	33,105.77	55,132.00	55,132.00	34,292.73	64,465.00	16.9%
			Holiday Overtime for 2 Per-diem staff (5) holidays (Memorial Day, 4th of July, Labor Day, Thanksgiving Day, Christmas Day)					15,465.00	
			20 Full Time worked holidays in accordance with CBA					49,000.00	
243	14100	41212	HOL 2X OT	7,509.35	13,100.00	13,100.00	11,618.19	13,035.00	-0.5%
			Holiday Double time is applied to full time employees that work Premium Holidays (Christmas Day and Thanksgiving Day) in accordance with our CBA.					13,035.00	
244	14100	41213	HOL 3X OT	0.00	0.00	0.00	0.00	0.00	0.0%
245	14100	41214	OUTSD DET	692.85	2,500.00	2,500.00	0.00	2,500.00	0.0%
			Covers non call related work details for full time personnel that aren't on duty.		This covers details that may be covered by full time personnel for fire watch, medical coverage at events. Depending on the detail their is a potential for reimbursement.			1,000.00	
			Covers anticipated CBA hourly stipends					1,500.00	
246	14100	41215	ONCALLOT	21,166.79	6,000.00	6,000.00	6,204.60	7,500.00	25.0%
			This account Covers any overtime incurred by On-Call/Per-Diem staff that may exceed 52 hours in a week as a result of call volume or scheduling. It also covers any FT overtime incurred as a result of working a voluntary Per-Diem shift according to CBA		Reduced in the anticipation of reduced Per-diem shifts.			7,500.00	
247	14100	41216	FRCALLIN	53,891.31	16,000.00	16,000.00	42,157.21	30,000.00	87.5%
			Forced/Mandatory Overtime for full time employees		This occurs when a shift must be filled due to collective bargaining agreement or town policy and is not voluntarily taken.			30,000.00	
248	14100	41217	ONCALLS/T	60,660.46	70,362.00	70,362.00	53,567.51	83,070.00	18.1%
			Call Company Minor Call Responses		Average of 2 Call Company members response to 750 minor incidents (half of the years total) at an average of 1.25 hours.			43,050.00	
			Call Company Response to Major Calls		Average of 5 Call Company members response to 90 Major incidents (1/3 of the years total) at an average of 3.5 hours.			36,162.00	

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
14100	FIRE-RESCUE ADMINISTRATION							
248	14100	41217 ONCALLS/T Call Company Officer's for meeting and station tasks	60,660.46	70,362.00	70,362.00	53,567.51	83,070.00 3,858.00	18.1%
							2 hours, 12 months, 7 Call officers	
249	14100	41218 PERDIEMS/T (3) 12 hour per-diem shifts 7 days a week  12 hour (day) per-diem shifts 7 days a week. Shared 50/50 cost with Standish Fire at North Windham Station.  (1) 12 hour per-diem shift per night  Covers Call Company and Per-Diem state mandated paid time off.	370,593.21	347,155.00	347,155.00	242,826.00	434,813.00 264,501.00  66,125.00  99,187.00  5,000.00	25.3%
							1 per-diem shift for 3/4 year remainder to be shared with Standish is there budget is approved.	
250	14100	41219 OUTDET S/T Call Company Details	8,437.00	5,000.00	5,000.00	7,102.94	5,000.00 5,000.00	0.0%
							Details include but not limited to shoveling hydrants, equipment checks/maintenance, traffic control details, sporting event coverage, public events, apparatus for training classes etc.	
251	14100	41230 TRAIN OT Training Overtime for Full-time Employees to attend required/approved training when not on shift.	6,782.81	4,000.00	4,000.00	9,445.53	8,000.00 8,000.00	100.0%
252	14100	43100 SUPP & MTL Office Supplies for the administration and the four stations.  Fire Prevention Materials  Food/Refreshments for Dept calls and events  4 new mattresses	10,891.01	11,500.00	11,500.00	14,287.15	12,600.00 8,000.00  3,200.00  600.00  800.00	9.6%
253	14100	43340 CHEMICALS Firefighting Foam	135.00	2,500.00	2,500.00	500.00	3,000.00 3,000.00	20.0%
254	14100	43510 MED SUPP Medications - MMC/Mercy med restock  Oxygen  Non-invasive monitoring supplies  Cleaning/Decontamination  Consumables: Bandaging, IO's, IV Fluids, IV catheters, gloves	39,395.10	60,700.00	60,700.00	34,390.09	66,400.00 2,000.00  3,600.00  7,000.00  7,500.00  40,800.00	9.4%

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
14100	FIRE-RESCUE ADMINISTRATION							
254	14100	43510 MED SUPP EZ IO supplies  CPAP - Continuous Positive Airway Pressure devices	39,395.10	60,700.00	60,700.00	34,390.09	66,400.00 4,000.00 1,500.00	9.4%
255	14100	43710 POSTAGE Postage	424.85	475.00	475.00	326.51	475.00 475.00	0.0%
256	14100	43720 CLOTHING Uniforms and Clothing for on duty personnel to include per-diem and call staff.  Clothing allowance for 20 full time personnel  Mechanic Laundry  Admin Uniforms  Full Time personnel Class A uniforms	14,630.31	27,390.00	27,390.00	22,563.78	34,800.00 15,500.00  11,000.00 800.00 1,500.00 6,000.00	27.1%
257	14100	44400 PROF SVCS Contracted EMS billing with Medical Reimbursement Services at 4% of net collections.  Fire-Police Annual Fuel Stipend  Employee Physicals / Haz Mat Physicals/ Respiratory Protection Mandates  EMS Service Medical Director and Maine EMS Licensing Fees  Software/licensing agreements	85,666.85	84,291.00	84,291.00	69,722.72	95,332.00 36,000.00  1,000.00 17,720.00 5,280.00 35,332.00	13.1%
258	14100	45330 EQ MT SVCS Annual Ladder Testing - Aerials and Ground Ladders  Radio & Minitor Repairs.  Batteries  Breathing air packs and breathing air compressor annual testing and repairs.  Annual preventative maintenance on cardiac monitors/AEDs, stretchers/stair chairs, and extrication equipment.  Annual Apparatus Pump Testing  Annual Hose Testing off all 10.000 feet of department hose.	38,551.55	45,526.00	45,526.00	26,909.46	59,699.00 2,600.00 4,000.00 3,000.00 10,200.00  10,776.00  2,700.00 6,500.00	31.1%

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
14100	FIRE-RESCUE ADMINISTRATION							
258	14100	45330 EQ MT SVCS	38,551.55	45,526.00	45,526.00	26,909.46	59,699.00	31.1%
		Turnout Gear Repair					2,500.00	
		Repairs and Maintenance to the vehicle exhaust evacuation system in the four stations					2,500.00	
		Vehicle Washing and Wax Supplies					1,000.00	
		Small Engine and Equipment Repairs and Maintenance					1,500.00	
		Oil-Dri for crash and spill cleanup					3,150.00	
		Lucas Compression Device Maint Agreement					4,500.00	
		Power Cot and Power Load Stretcher Maintenance					4,773.00	
259	14100	46210 TEL-LAND	13,748.38	23,574.00	23,574.00	12,340.63	23,964.00	1.7%
		Fire Station Land Lines - Consolidated					9,526.00	
		Cell Phones & Mobile Data Hot Spots					10,838.00	
		Full time Personnel monthly cell phone stipend 15 per month x 20 CBA employees					3,600.00	
260	14100	46310 ADVRTSNG	400.00	200.00	200.00	0.00	200.00	0.0%
		Advertising for open positions and public safety fair.					200.00	
261	14100	46410 TRV EXP	782.10	2,000.00	2,000.00	8.40	3,000.00	50.0%
		Travel expenses for attendance at outside training programs, meetings, conferences, etc.					3,000.00	
262	14100	46510 PRINTING	30.38	400.00	400.00	95.00	400.00	0.0%
		Printing for carbon copy/specialty forms.					400.00	
263	14100	46910 TRNG/CONF	26,411.73	36,425.00	36,425.00	26,549.56	38,625.00	6.0%
		Firefighter 1 & 2 Certification Programs					9,000.00	
		EMT Basic and Advanced Programs					10,000.00	
		Misc Classes and Courses to include: PALS,PHTLS, NFA Classes, Seminars, Peer Support, Fire Officer and Fire Instructor					11,625.00	
		Paramedic Program					8,000.00	

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
14100	FIRE-RESCUE ADMINISTRATION							
264	14100	46920 MMBR DUES	2,425.00	2,968.00	2,968.00	2,460.50	2,968.00	0.0%
		Dues for memberships to professional organizations to include the fire chief's associations, National Fire Protection Association membership and code subscription.					2,968.00	
265	14100	46930 CT AGENCY	0.00	0.00	0.00	0.00	0.00	0.0%
266	14100	47430 OTHR EQP	77,280.55	90,917.00	90,917.00	93,832.56	98,126.00	7.9%
		Replacement of Battery Powered Tools					6,000.00	
		Replacement of Expiring Air Bottles					5,550.00	
		Firefighting Protective Clothing Replacement Bunker Pants and Bunker Coats					36,000.00	
		Helmets, Boots, Gloves, Hoods					9,600.00	
		Firefighting Hand Tools					1,000.00	
		Forestry Tools					250.00	
		Portable Radios					9,590.00	
		Mobile Radio					1,900.00	
		Replacement of damaged or lost equipment during the year.					3,000.00	
		Ballistic Vests					3,536.00	
		Replacement of water rescue equipment					4,200.00	
		Replace Multi Gas Meters					800.00	
		Replace 1.75" Firefighting Hose					1,200.00	
		Replace 2.5" Firefighting Hose.					1,600.00	
		Rural Hitch Siamese valve					8,400.00	
		Large Diameter Hose Intake Fill Valve					2,500.00	
		North Washer/Dryer purchase and install					3,000.00	
267	14100	48210 BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.0%
		Bad debt expense, offset to amounts uncollectible in revenue account # 1000-13122.					0.00	
								TM-2/17/21 DECREASE - BEING ACCOUNTED FOR OUTSIDE THE FIRE BUDGET -32,000

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	FIRE-RESCUE ADMINISTRATION	2,153,291.26	2,631,056.00	2,631,056.00	1,828,242.09	2,865,162.00	8.9%
<b>14200</b>	<b>FIRE-RESCUE SERVICES</b>							
268	14200	45110 WATER	115,857.25	114,500.00	114,500.00	80,319.35	120,225.00	5.0%
		Charges for 358 public fire hydrants and 401,332.60 (2015) inch-feet of distribution mains from the Portland Water District. The Portland Water District Board of Trustees approved a rate increase of 5% on public fire fees.					120,225.00	
	TOTAL	FIRE-RESCUE SERVICES	115,857.25	114,500.00	114,500.00	80,319.35	120,225.00	5.0%
<b>14300</b>	<b>EMERGENCY MANAGEMENT</b>							
269	14300	41120 REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
270	14300	43100 SUPP & MTL	0.00	1,400.00	1,400.00	345.79	1,400.00	0.0%
		Funding for operations and start-up supplies and materials to open an emergency shelter.					1,400.00	
	TOTAL	EMERGENCY MANAGEMENT	0.00	1,400.00	1,400.00	345.79	1,400.00	0.0%
<b>14700</b>	<b>FIRE VEHICLE MAINTENANCE</b>							
271	14700	41110 REG FT	0.00	0.00	0.00	0.00	0.00	0.0%
272	14700	41120 REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
		Compensation for fire-rescue apparatus maintenance.					0.00	
273	14700	43220 FUEL GAS	26,531.42	32,000.00	32,000.00	26,608.12	37,000.00	15.6%
		Unleaded for department vehicles		12,758.5 Gallons consumed in calendar year 2021.			37,000.00	
				Budgeted rate of \$2.90 per gallon				
274	14700	43230 FUEL DIESEL	11,044.50	15,700.00	15,700.00	9,726.72	22,225.00	41.6%
		Diesel and Diesel Exhaust Fluid for department apparatus.		5,762.6 gallons consumed in calendar year 2022.			22,225.00	
				3.80 per gallon				
				44.5 Gallons DEF at 2.54 per gallon				
275	14700	43410 PARTS	18,381.24	33,000.00	33,000.00	12,380.96	33,000.00	0.0%
		Vehicle Maintenance Parts					33,000.00	



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	
<b>14700</b>	<b>FIRE VEHICLE MAINTENANCE</b>								
276	14700	43420	FLUIDS ETC	3,053.76	2,800.00	2,800.00	410.00	3,000.00	7.1%
			Covers grease, motor oil and other fluids for the mechanic.				3,000.00		
277	14700	43430	TIRES	9,388.87	7,500.00	7,500.00	2,716.81	8,000.00	6.7%
			Tires for Fire-Rescue Fleet.				8,000.00		
278	14700	44400	PROF SVCS	48,447.07	47,200.00	47,200.00	26,345.96	48,850.00	3.5%
			Payments to Gorham for Windham's share of the apparatus mechanic. The two Town's share the mechanic's wages and benefits however, the Mechanic is an employee of Gorham.				Increase reflects an anticipated 3.5% COLA from Gorham.	48,850.00	
279	14700	45320	VE MT SVCS	34,157.04	30,000.00	30,000.00	11,857.24	30,000.00	0.0%
			This account covers repairs that the mechanic sends to outside service centers.				30,000.00		
280	14700	45330	EQ MT SVCS	309.35	5,000.00	5,000.00	3,876.01	5,000.00	0.0%
			This account is used to cover electrical repairs and upgrades to department vehicles.				5,000.00		
281	14700	47430	OTHR EQP	144.49	2,500.00	2,500.00	1,014.37	2,500.00	0.0%
			Specialized tools and equipment purchased on a cost-shared basis with Gorham.				2,500.00		
282	14700	47450	TOOLS	2,346.27	2,000.00	2,000.00	647.58	2,000.00	0.0%
			Purchase of additional tools or replacement of broken tools. Cost-shared basis with Gorham.				2,000.00		
			<b>TOTAL FIRE VEHICLE MAINTENANCE</b>	<b>153,804.01</b>	<b>177,700.00</b>	<b>177,700.00</b>	<b>95,583.77</b>	<b>191,575.00</b>	<b>7.8%</b>
<b>15110</b>	<b>PARKS &amp; RECREATION ADMIN</b>								
283	15110	41110	REG FT	204,248.94	237,501.00	237,501.00	167,402.50	250,958.00	5.7%
			Annual salaries and wages for 4 Full Time Positions: Parks & Recreation Director, Deputy Director, Recreation Coordinator and Administrative & Marketing Assistant				3% COLA	250,958.00	
							FY24 DEPT HEAD REQUEST RECREATION PROGRAMMER TO START MID YEAR		
							+\$21,069		
284	15110	41120	REG PT	9,982.32	0.00	0.00	0.00	0.00	0.0%
							0.00		

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
15110	PARKS & RECREATION ADMIN								
285	15110	41210	OT-REG	1,499.23	1,000.00	1,000.00	265.09	2,000.00	100.0%
			Overtime to cover events that may occur beyond normal business hours.					2,000.00	
286	15110	43100	SUPP & MTL	2,787.54	3,000.00	3,000.00	3,854.00	4,500.00	50.0%
			Office supplies during the year for the department			Increase includes \$1450 for new laptop for director		4,500.00	
287	15110	43610	BOOKS MAPS	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
			Books/Maps/Publications. \$1000- Publication of Trail maps - to include updates due to reflect trail additions or modifications at Lowell and Lippman. \$1000 - Publication of a Welcome to Windham Introductory pamphlet					2,000.00	
288	15110	43710	POSTAGE	323.46	450.00	450.00	322.18	375.00	-16.7%
			Postage - Mailings of senior newsletters and year-round shared use of postage meter					375.00	
289	15110	44400	PROF SVCS	6,359.84	6,383.00	6,383.00	1,281.13	8,363.00	31.0%
			MyRec annual subscription (Registration software)			Annual subscription rate is based on revenue generated; Subscription is renewed in April each year - anticipating renewal rate to rise due to more revenue being generated		5,990.00	
			Service contract for copier			Anticipated overage charges for color copies		700.00	
			Annual fee for use of Constant Contact			Increase of \$241 in subscription fee; Program allows for detailed statistics regarding # of people reached with Email Blasts and Community Announcements; Allows for better quality marketing materials in-house; Provides for customer surveys after completion of programs		1,083.00	
			When I Work Annual Subscription			Employee scheduling software for per diem staff, seasonal staff, and volunteers for events and programs		450.00	
			Canva Annual Subscription			Content design software used for marketing programs and events		140.00	
290	15110	46210	TEL-LAND	2,048.59	2,700.00	2,700.00	1,993.44	3,130.00	15.9%
			Landline, fax line, and cell phones (2)			Office phone and fax system (Consolidated Communications - \$1911) and two cell phones - director and deputy director (Verizon - \$1219)		3,130.00	
291	15110	46310	ADVRTSNG	5,756.48	5,500.00	5,500.00	3,598.75	5,750.00	4.5%
			Advertising - Employment Ads for seasonal positions; Advertising for all programs and special events in local newspapers					5,750.00	

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
<b>15110</b>	<b>PARKS &amp; RECREATION ADMIN</b>							
292	15110	46410 TRV EXP	3,467.29	2,800.00	2,800.00	1,057.10	3,000.00	7.1%
		Fuel, travel and meal expenses for staff to attend meetings, workshops and conferences					3,000.00	
293	15110	46910 TRNG/CONF	3,841.70	4,500.00	4,500.00	2,348.00	4,500.00	0.0%
		Training administered by Maine Recreation & Parks Association, regional and national conferences for department staff.		Low projection -no national conference attendance for FY23 - attended smaller regional conferences			4,500.00	
294	15110	46920 MMBR DUES	945.00	945.00	945.00	425.00	990.00	4.8%
		Membership to Maine Recreation and Parks Association (MRPA)		FY19 - \$175 FY20 - \$175 FY21- \$175 FY22 - \$175			220.00	
				Annual Department Membership increase to \$220 beginning 1/1/2023				
		Department membership in National Recreation and Park Association					450.00	
		AAA Membership for 3 Department Vehicles (covers any emergencies when vehicles are out of town for outings)		FY 20 - \$200 FY21 - \$200			205.00	
		BJ's Membership for the department		Purchase bulk supplies and materials for large events and programs. Cover 2 members for the department.			115.00	
295	15110	46990 OT CONT SV	612.55	1,000.00	1,000.00	1,213.98	1,500.00	50.0%
		Contracted services for items that are not supported by user fees					1,500.00	
		<b>TOTAL PARKS &amp; RECREATION ADMIN</b>	<b>241,872.94</b>	<b>267,779.00</b>	<b>267,779.00</b>	<b>183,761.17</b>	<b>287,066.00</b>	<b>7.2%</b>
<b>15210</b>	<b>PARKS &amp; TRAILS</b>							
296	15210	41110 REG FT	42,093.40	43,903.00	43,903.00	32,897.62	49,068.00	11.8%
		Annual salary and wages for the Parks Maintenance Foreman.		3% COLA			49,068.00	
297	15210	41120 REG PT	544.62	8,400.00	8,400.00	364.88	10,800.00	28.6%
		Seasonal part-time hours for park ranger and/or park maintenance worker to assist Parks Maintenance Foreman with projects or routine maintenance		• Seasonal Park Ranger and/or Seasonal Park Maintenance – according to experience and interest o \$18.00 /hour o 40 hrs/week for 14 weeks			10,800.00	
298	15210	41210 OT-REG	1,098.70	0.00	0.00	286.28	1,200.00	0.0%
		Overtime - Regular Compensation					1,200.00	

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	
15210	PARKS & TRAILS								
299	15210	43100 SUPP & MTL	6,066.58	4,000.00	4,000.00	12,096.94	5,000.00	25.0%	
		Signage at all parks and trails excluding Dundee					1,350.00		
		Equipment, supplies and tools needed for all parks and trails other than Dundee.					3,650.00		
									Covers cost of policy and rule signage, safety-related signage and trail markers
									Increase of \$1000 to account for ongoing needs at all facilities; High projection due to construction of pavilion at Community Park with in-kind services by Power Serve and Fuller Center for Housing
300	15210	43210 ELECTRIC	0.00	3,770.00	3,770.00	406.93	3,770.00	0.0%	
		Electricity charges at Lippman Park					3,770.00		
301	15210	43220 FUEL GAS	3,236.76	3,200.00	3,200.00	2,740.85	3,800.00	18.8%	
		Vehicle Fuel for Park Maintenance pick-ups truck and mowers					3,800.00		
302	15210	44400 PROF SVCS	7,600.46	8,700.00	8,700.00	7,023.17	11,800.00	35.6%	
		Porta-toilets at four locations year round - Lowell, Lippman, East Windham Conservation Area and Mountain Division Trail; seasonally at Community Park, 7 weeks at Day Camp location					6,900.00		Price per unit is increasing \$50/unit; Will initiate provision of units at Mountain Division Trail based on level of public use at this location and East Windham Conservation Area
		Mainly Ticks - Spring and Summer Tick Treatments at Lippman Park and Lincoln Field					1,700.00		
		Other professional services for park and trail needs - may include electrical services, tree work, delivery of playground surfacing material					3,200.00		
303	15210	45110 WATER	1,319.18	1,350.00	1,350.00	549.15	1,200.00	-11.1%	
		Water Supply at Lippman and Community Garden					1,200.00		Decrease is due to no expenses being incurred at Manchester Ice Rink
304	15210	45210 WST DISP	0.00	0.00	0.00	0.00	0.00	0.0%	
							0.00		
305	15210	45310 BL MT SVCS	744.53	2,000.00	2,000.00	1,111.38	2,000.00	0.0%	
		Supplies and materials for park storage buildings/ structures at parks other than Dundee park					2,000.00		
306	15210	45320 VE MT SVCS	518.93	0.00	0.00	494.92	1,000.00	0.0%	
		Vehicle repairs for Department's truck					1,000.00		
307	15210	45400 RENTALS	1,169.51	300.00	300.00	592.40	700.00	133.3%	
		Rental of various machinery to assist Parks Maintenance Foreman in completing parks projects at all parks other than Dundee Park					700.00		



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	
<b>15220</b>	<b>DUNDEE PARK</b>								
313	15220	44400	PROF SVCS	2,255.60	4,300.00	4,300.00	1,986.80	4,300.00	0.0%
			Professional services for other Dundee needs - may include electrical services or tree work					2,000.00	
314	15220	45110	WATER	854.03	900.00	900.00	505.94	900.00	0.0%
			Water hook-ups at Dundee and plumbing repairs if needed					900.00	
			Opening - \$220 Closing/Winterizing - \$330 Miscellaneous Repairs - \$350						
315	15220	45310	BL MT SVCS	243.78	5,500.00	5,500.00	0.00	7,500.00	36.4%
			Building Maintenance at Dundee park for all buildings and pavilions		Increase of \$2000 to account for additional buildings and repairs needed on picnic pavilions			7,500.00	
316	15220	45320	VE MT SVCS	0.00	0.00	0.00	0.00	1,000.00	0.0%
			Equipment Maintenance for tractor and mowers					1,000.00	
317	15220	45400	RENTALS	0.00	300.00	300.00	0.00	300.00	0.0%
			Rental of various machinery to assist Parks Maintenance Foreman in completing parks projects at Dundee Park		- 2/16/22 300 MOVED TO 12600 PER TM - 3/17/22 300 MOVED BACK TO 15220 PER F/C			300.00	
318	15220	46210	TEL-LAND	1,532.15	1,505.00	1,505.00	644.66	1,505.00	0.0%
			Telephone - Phone and internet at Dundee Park					1,505.00	
319	15220	46990	OT CONT SV	0.00	300.00	300.00	30.60	300.00	0.0%
			Contracted Services		Production of promotional materials for park			300.00	
			<b>TOTAL DUNDEE PARK</b>	<b>85,121.63</b>	<b>156,824.00</b>	<b>156,824.00</b>	<b>55,237.30</b>	<b>139,310.00</b>	<b>-11.2%</b>
<b>15330</b>	<b>SUMMERFEST</b>								
320	15330	43100	SUPP & MTL	9,750.00	10,600.00	10,600.00	10,600.00	11,800.00	11.3%
			Summerfest Fireworks		Town Contribution to Summerfest to purchase fireworks.			3,450.00	
					FY18 - \$3,000 FY19 - \$3,000 FY20 - Canceled due to COVID FY21- Canceled due to COVID FY22- \$3450 FY23 - \$3450				

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
<b>15330</b>	<b>SUMMERFEST</b>							
320	15330	43100 SUPP & MTL	9,750.00	10,600.00	10,600.00	10,600.00	11,800.00	11.3%
		Summerfest Tent, Tables and Chair Rentals		Town Contribution to Summerfest for tents, tables and chair rentals. FY17 - \$1,597 FY18 - \$907 FY19 - \$643 FY20 and FY21- Canceled due to COVID FY22 - \$901 FY23 - \$1,000.			1,000.00	
		Portable Toilets (6 Regular and 1 Handicapped) and 2 Handwashing Stations		Town Contribution to Summerfest to rent portable toilets and handwashing stations			1,350.00	
		Summerfest Stage and Sound System; Generator and video wall for promotion of sponsors		Town Contribution to Summerfest to rent stage, sound system & lighting. Stage - \$2250 Sound System - \$1750 Video Wall - \$1500.00 Generator - \$500 Security and Clean-up Details - \$600			6,000.00	
		FY 22 FUNDS CARRIED FWD \$19,309.92		SUMMERFEST IS FUNDED USING ACCOUNT 1000-24009 -			0.00	
		FY 23 BUDGET \$10,600.00		WITH BUDGET AMOUNTS TRANSFERED TO THAT ACCOUNT ANNUALLY				
		<b>TOTAL SUMMERFEST</b>	<b>9,750.00</b>	<b>10,600.00</b>	<b>10,600.00</b>	<b>10,600.00</b>	<b>11,800.00</b>	<b>11.3%</b>
<b>15500</b>	<b>PUBLIC LIBRARY</b>							
321	15500	41110 REG FT	384,891.84	405,053.00	405,053.00	283,207.20	415,353.00	2.5%
		Annual salaries and wages for the Library Director, Circulation Supervisor/reference Assistant, Reference/Technology Librarian, Technical Services Librarian, Children's Librarian, Children's Room Coordinator, and the Teen/Emerging Technology Librarian.		3% COLA			415,353.00	

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	
15500	PUBLIC LIBRARY								
322	15500	41120 REG PT	69,362.69	66,319.00	66,319.00	31,057.33	73,807.00	11.3%	
		Annual salaries and wages for four part-time positions and 10 substitute hours per week.		3% COLA			73,807.00		
				FY24 DEPT HEAD REQUEST REFERENCE AND TECHNOLOGY ASSISTANT 20HRS WEEKLY					
				2/13/23 - TM REDUCE 10 SUBSTITUE HRS IN ORDER TO FUND NEW POSITION -8,667.					
				+\$20,066					
323	15500	41210 OT-REG	254.96	500.00	500.00	179.06	500.00	0.0%	
		This line will cover staff time when visiting the library to empty the book drop on holidays. We have made the time spent at the library as efficient as possible but require a few hours throughout the year for staff to work on the holidays. Without this time spent, our book drop would overflow and the door to it would be blocked from opening. Also, the work the next day the library is open would be overwhelming. Allowing the book drop to be emptied on a holiday is necessary for our operations.					500.00		
324	15500	43100 SUPP & MTL	4,899.76	5,000.00	5,000.00	3,088.52	5,000.00	0.0%	
		General office supplies, specialized library supplies, paper for copier and printers.					5,000.00		
325	15500	43220 FUEL GAS	0.00	500.00	500.00	0.00	500.00	0.0%	
		Fuel for possible vehicle					500.00		
326	15500	43610 BOOKS MAPS	30,995.30	32,000.00	32,000.00	20,329.37	32,000.00	0.0%	
		Children's Room print items					10,800.00		
		Adult Fiction and Non-fiction, Large Print, and Graphic Novel print items					12,700.00		
		Teen print items					3,000.00		
		Magazine subscription service contract					2,500.00		
		Digital magazine contract					3,000.00		
327	15500	43620 NON PRINT	19,584.05	22,300.00	22,300.00	16,468.86	22,300.00	0.0%	
		Audiobook purchases and processing costs.					4,800.00		



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	
15500	PUBLIC LIBRARY								
327	15500	43620	NON PRINT	19,584.05	22,300.00	22,300.00	16,468.86	22,300.00	0.0%
			Children's room Maine student book award audiobooks-digital and CD					2,000.00	
			Movies, music, ebooks, and eaudiobooks for the Children's, Teen, and Adult Collections.					15,500.00	
328	15500	43710	POSTAGE	1,032.30	1,200.00	1,200.00	646.29	1,200.00	0.0%
			Library postage costs for mailing notices and packages.					1,200.00	
329	15500	44400	PROF SVCS	12,591.84	14,025.00	14,025.00	9,943.29	15,575.00	11.1%
			Envisionware time and print management software maintenance fee					1,625.00	
			Minerva consortium fee. Fee will increase \$300 this FY and for the next few FYs as the consortium works to cover their increasing costs. Software, support, and 1 day of delivery is included in this fee.					4,300.00	
			Statewide van delivery service fee					4,150.00	
			Digital services - MainelInfonet ebook consortium, CloudLibrary self-checkout					3,450.00	
			Movie licenses					650.00	
			Garden maintenance					800.00	
			Contract for email service Constant Contact for library newsletters and event communications					600.00	
330	15500	45330	EQ MT SVCS	1,259.47	1,500.00	1,500.00	874.07	1,500.00	0.0%
			Fees for contracts to maintain copiers and printers, including toner.					1,500.00	
331	15500	46210	TEL-LAND	3,198.73	3,200.00	3,200.00	2,383.77	3,450.00	7.8%
			Regular telephone lines, a fax line, 2 emergency response phones, and equipment and service for Library Director's cell phone.					3,450.00	

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	
15500	PUBLIC LIBRARY								
332	15500	46410 TRV EXP	2,961.82	3,000.00	3,000.00	728.51	3,000.00	0.0%	
		Routine reimbursement for travel and meals at seminars, conferences and mandatory meetings for the Minerva consortium 12x/year as well as mileage reimbursement for library staff who take library services to daycares, nursing homes and senior living facilities.					3,000.00		
333	15500	46510 PRINTING	1,053.17	1,200.00	1,200.00	175.36	1,200.00	0.0%	
		Printing of patron cards, bookmarks, signage, and business cards.					1,200.00		
334	15500	46910 TRNG/CONF	2,959.69	3,000.00	3,000.00	200.00	1,500.00	-50.0%	
		ALA Annual conference					500.00		
		Maine Library Association conference for 3 staff members					600.00		
		MaineInfonet preconference					45.00		
		Reading Round Up for 2 staff members					150.00		
		User's councils and State Library meetings					205.00		
335	15500	46920 MMBR DUES	478.00	600.00	600.00	566.00	670.00	11.7%	
		American Library Association Membership					250.00		
		New England Library Association membership					70.00		
		Maine Library Association membership for full staff			Membership fee increase to cover full staff		350.00		
336	15500	46990 PROGRMING	3,387.52	4,300.00	4,300.00	1,506.10	4,300.00	0.0%	
		Program supplies and speaker fees for Children's programs					1,000.00		
		Program supplies and speaker fees for Teen programs					1,000.00		
		Program supplies and speaker fees for Adult programs					2,300.00		
337	15500	47430 OTHR EQP	4,868.22	5,000.00	5,000.00	3,148.46	5,000.00	0.0%	
		Computer equipment, library shelving, storage and miscellaneous library equipment and furniture. The library has 29 computers, including public access computers, catalog stations, circulation stations, and staff computers. This line item reflects replacement of equipment and furniture as needed.					5,000.00		
									Increase to this line covers 4 new computers for the teen area. I've consulted with IT and the teen computers need to be upgraded in ordered to be used for the online gaming the teens are interested in. Currently all public access computers were donated about 4 years ago. The gaming that the teens do slows our internet down in the afternoon. New wiring and these new computers will help.
									2/13/23 - TM - REMOVE 4 COMPUTERS FOR TEEN AREA - CONTINUE WORK OF WIRING - -6,000.

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	PUBLIC LIBRARY	543,779.36	568,697.00	568,697.00	374,502.19	586,855.00	3.2%
<b>16110</b>	<b>CODE ENFORCEMENT</b>							
338	16110	41110 REG FT	323,881.21	337,810.00	337,810.00	240,107.37	360,508.00	6.7%
		Annual salaries and wages for the Code Enforcement Director, Deputy Director, Code Enforcement Officer, Zoning & Code Enforcement Coordinator and Administrative Assistant.		3% COLA			360,508.00	
339	16110	41120 REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
340	16110	41210 OT-REG	1,590.80	12,000.00	12,000.00	0.00	3,000.00	-75.0%
		Overtime		FY24 DEPT HEAD			3,000.00	
		With the increased amount of permits and inspections, instead of hiring another Code officer that we don't have the space or equipment for, this overtime fund can be used in the busiest seasons. Staff can come in early or stay late to keep up with our services in a timely fashion.		SECREASED THE BUDGET BY \$9,000				
341	16110	43100 SUPP & MTL	1,702.05	2,700.00	2,700.00	660.70	2,900.00	7.4%
		General office and supplies.					2,900.00	
342	16110	43220 FUEL GAS	1,655.86	2,770.00	2,770.00	1,998.99	2,770.00	0.0%
		Estimated use of 1000 gallons increased to \$ 2.77 per gallon					2,770.00	
343	16110	43610 BOOKS MAPS	619.62	2,000.00	2,000.00	1,284.17	2,000.00	0.0%
		Publications and code books 2021 MUBEC /ICC Code for tablets and laptops		Updated Code cycle On laptops and Tablets and hardcopies as per State rules			2,000.00	
344	16110	43710 POSTAGE	566.25	2,000.00	2,000.00	250.20	2,000.00	0.0%
		General correspondence, public hearing, committees, notifications to abutters, and ZBA notifications.		Postage and certified Mail increases per US postal			2,000.00	
345	16110	43720 CLOTHING	0.00	1,200.00	1,200.00	126.97	1,200.00	0.0%
		Clothing/ Uniform expense					1,200.00	
		Safety boots, and identifiable clothing (all seasons) for Code Enforcement Officers						
346	16110	44400 PROF SVCS	12,747.30	13,000.00	13,000.00	9,443.47	13,000.00	0.0%
		MyGov		No change in service anticipated			13,000.00	
				TM-02/15/22 -DECREASE - 3,000				
				UPGRADE TO BE COMPLETED IN FY 22				

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24									
1000	GENERAL FUND			2022	2023	2023	2023	2024	PCT
16110	CODE ENFORCEMENT			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
346	16110	44400	PROF SVCS	12,747.30	13,000.00	13,000.00	9,443.47	13,000.00	0.0%
			Drone Flights Highland Lake					0.00	
			MyGov upgrade/ subscription fees					0.00	
									TM-02/15/22 - DECREASE 8,000 - COMPLETE UPGRADE WITH FY 22 FUNDS
347	16110	45330	EQ MT SVCS	300.00	300.00	300.00	0.00	300.00	0.0%
			Annual server printer maintenance and parts, shared with Planning Department, Assessing, and WEDC					300.00	
348	16110	46210	TEL-LAND	6,453.80	4,017.00	4,017.00	3,707.18	5,500.00	36.9%
			Office desk phones; and iPad and cellular phone.					5,500.00	
									See historical billing data
349	16110	46310	ADVRTSNG	424.84	1,750.00	1,750.00	288.13	1,750.00	0.0%
			Legal advertisements for Appeals Board					1,750.00	
									ZBA fee of \$400.00 per application
350	16110	46410	TRV EXP	712.66	3,000.00	3,000.00	1,377.57	3,000.00	0.0%
			Travel/lodging/meals - seminars/conferences					3,000.00	
									Anticipating more training after Covid
351	16110	46510	PRINTING	1,193.25	400.00	400.00	0.00	400.00	0.0%
			Business cards, stop work orders, etc...					400.00	
352	16110	46520	COPY SVCS	416.85	900.00	900.00	202.95	900.00	0.0%
			Copy Services estimated at \$225.00 quarterly, (shared with the Planning Department, Assessing and WEDC). Copier service contract, paper and copy supplies shared equally by Code Enforcement, Assessing, Planning, and Economic Development.					900.00	
353	16110	46910	TRNG/CONF	945.00	3,860.00	3,860.00	1,070.00	3,860.00	0.0%
			Required continuing education and training to maintain multiple State land use certifications					3,500.00	
									Three (3) Code Enforcement Officers; CEH's cover Landuse, Shoreland, LPI, Subsurface Wastewater, Legal Issues and Residential/ Commercial Building Standards.
			Annual Boards of Appeal Trainings for ZBA members					360.00	
									\$90.00 X 4 persons- hosted through the MMA
354	16110	46920	MMBR DUES	150.00	475.00	475.00	476.00	475.00	0.0%
			MBOIA Memberships - (\$35 each)					175.00	
			Two (2) Subscribing Memberships						
			Three (3) Active Memberships						
			Master Electrician License renewal / membership fees for the Code Enforcement Deputy Director					150.00	
			NFPA Certified Fire Inspector I, Membership renewal for the Code Enforcement Director .					150.00	
									3- year cycle professional development and certification fee.

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	
<b>16110 CODE ENFORCEMENT</b>									
354	16110	46920	MMBR DUES	150.00	475.00	475.00	476.00	475.00	0.0%
355	16110	47430	OTHR EQP	2,539.28	2,000.00	2,000.00	690.18	3,000.00	50.0%
			Equipment needed to perform inspections, safety/ ergonomic equipment, inspection tools, etc.		TM-02/15/2022 - DECREASE 1,500			3,000.00	
			TOTAL CODE ENFORCEMENT	355,898.77	390,182.00	390,182.00	261,683.88	406,563.00	4.2%
<b>16510 ASSESSING</b>									
356	16510	41110	REG FT	243,434.37	270,273.00	270,273.00	184,388.40	286,188.00	5.9%
			Annual salaries and wages for the Assessor, Appraiser, one 32-hour Appraiser and one Assistant Assessor.		3% COLA			286,188.00	
					FY24 DEPT HEAD REQUEST				
					32 HOUR A WEEK				
					ADMINISTRATIVE ASSISTANT - 44,245				
					2/23/23 - ADJUST COLLECTIONS POSITION TO FULL TIME WITH 12 HRS TO ASSESSING - 44,245. AND +14,772. (PLUS BENEFITS)				
					2/27/23 - TM - REMOVE ADDITIONAL HOURS -14,772.				
357	16510	41210	OT-REG	0.00	0.00	0.00	0.00	0.00	0.0%
358	16510	43100	SUPP & MTL	3,304.10	2,500.00	2,500.00	1,335.96	3,650.00	46.0%
			Estimate of all office supplies and paper.		\$1,150 Increase due to LD 290 administration; field equipment; safety shoes and other cost increases.			3,650.00	
359	16510	43220	FUEL GAS	110.47	500.00	500.00	248.75	500.00	0.0%
			Fuel for Assessing vehicles.		HISTORY - GAS USE			500.00	
					FY 17 - 332.91				
					FY 18 - 353.79				
					FY 19 - 288.48				
					FY 20 - 455.06				
					FY 21 - 324.15				
					FY 22 - 110.47				
360	16510	43610	BOOKS MAPS	2,498.00	3,780.00	3,780.00	1,410.40	3,780.00	0.0%
			Recorded Deeds @ \$1 per page.					3,180.00	
			Valuation & Commitment Book binding costs.		The printing of this data is required by State statute.			400.00	





# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
<b>16510</b>	<b>ASSESSING</b>							
368	16510	46910 TRNG/CONF	700.00	2,505.00	2,505.00	1,294.00	2,505.00	0.0%
		Attendance at International Association of Assessing Officials (IAAO) training meetings.					1,100.00	
		International Association of Assessing Officials (IAAO) annual conference registration.					575.00	
369	16510	46920 MMBR DUES	460.00	465.00	465.00	490.00	520.00	11.8%
		International Association of Assessing Officials (IAAO) Membership.					240.00	
		Maine Association of Assessing Officers (MAAO) 4 CMA memberships.					160.00	
								INCREASE: \$40
		Maine Chapter International Association of Assessing Officials (IAAO 4 CMA Memberships).					120.00	
								INCREASE: \$30.
								INCREASE: \$30
370	16510	47430 OTHR EQP	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL ASSESSING	299,063.13	327,681.00	327,681.00	216,570.06	349,296.00	6.6%
<b>16520</b>	<b>GEOGRAPHIC INFORMATION SYTEMS</b>							
371	16520	41110 REG FT	0.00	0.00	0.00	0.00	0.00	0.0%
372	16520	41120 REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
373	16520	43100 SUPP & MTL	0.00	0.00	0.00	0.00	0.00	0.0%



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
<b>16520</b>	<b>GEOGRAPHIC INFORMATION SYTEMS</b>								
374	16520	43610	BOOKS MAPS	0.00	0.00	0.00	0.00	0.00	0.0%
375	16520	44400	PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.0%
376	16520	45330	EQ MT SVCS	0.00	0.00	0.00	0.00	0.00	0.0%
377	16520	46910	TRNG/CONF	0.00	0.00	0.00	0.00	0.00	0.0%
378	16520	47430	OTHR EQP	0.00	0.00	0.00	0.00	0.00	0.0%
			TOTAL GEOGRAPHIC INFORMATION SYTEMS	0.00	0.00	0.00	0.00	0.00	0.0%
<b>16530</b>	<b>ABATEMENTS</b>								
379	16530	48220	ABATE	226,015.28	0.00	0.00	2,292.33	0.00	0.0%
			TOTAL ABATEMENTS	226,015.28	0.00	0.00	2,292.33	0.00	0.0%
<b>17110</b>	<b>PLANNING SERVICES</b>								
380	17110	41110	REG FT	285,138.75	294,577.00	294,577.00	209,149.57	309,723.00	5.1%
			Annual salaries and wages for the Planning Director, Planner, Environmental & Sustainability Coordinator and Administrative Assistant.		3% COLA			309,723.00	
381	17110	41120	REG PT	5,733.00	7,200.00	7,200.00	2,751.00	7,200.00	0.0%
			12 week environmental/stormwater intern		Internship to help oversee compliance with state and federal stormwater regulations and watershed restoration efforts. 2023 Maine Government Internship Program wages will be at least \$15.00/hr. for 480 paid hours for the 12 weeks			7,200.00	
382	17110	41210	OT - REG	0.00	0.00	0.00	137.35	0.00	0.0%
383	17110	43100	SUPP & MTL	805.74	1,500.00	1,500.00	566.87	1,500.00	0.0%
			General office supplies, contributions to shared costs related to color printer and plotter supplies.					1,500.00	

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	
17110	PLANNING SERVICES								
384	17110	43220 FUEL GAS	0.00	650.00	650.00	0.00	500.00	-23.1%	
		Fuel for the departmental use of Town vehicles					500.00		Decreased due to staff use of EVs
385	17110	43610 BOOKS MAPS	95.00	600.00	600.00	215.00	600.00	0.0%	
		Purchase of planning reference books for staff and planning board members.					600.00		
386	17110	43710 POSTAGE	1,441.58	2,500.00	2,500.00	792.32	2,500.00	0.0%	
		Mailing of letters and documents,, education and outreach materials, mailing of abutters' notices as part of the Planning Board review process, zoning change requests or planning projects.					2,500.00		
387	17110	44400 PROF SVCS	72,450.28	66,250.00	86,250.00	15,209.88	63,750.00	-3.8%	
		These funds are used to hire consulting professionals that have technical skills or expertise beyond in-house staff or to add capacity beyond the full time staff level. May include general services related to engineering, design, ordinance assistance, materials testing, etc.					20,000.00		
		Continues funding CCSWCD staff support contract for HLLT (shared with Town of Falmouth).					10,000.00		
		Funding in support of watershed protection and improvement work. Funds may also pay for professional services to support the Natural Resources Committee to implement Council water quality goals.					33,000.00		Plan to update Pleasant River Watershed Management Plan, and implement water quality monitoring/testing and education & outreach.
		Water quality sampling lab testing required under MS4 stormwater permit					500.00		
		Maine Government Summer Internship Program fee					250.00		Fee required for administrative costs related to internship program
388	17110	45330 EQ MT SVCS	0.00	500.00	500.00	0.00	500.00	0.0%	
		Annual printer maintenance and parts (Fixed Cost, shared with Assessing and Code Enforcement Departments).					500.00		
389	17110	46210 TEL-LAND	3,281.56	3,267.00	3,267.00	2,213.73	3,267.00	0.0%	
		Land lines & cellular phone service for Director, Planner and Environmental & Sustainability Coordinator.					2,775.00		
		Supplies cellular data for iPad to perform in-field stormwater inspections.					492.00		
390	17110	46310 ADVRTSNG	10,737.80	11,000.00	11,000.00	4,632.39	11,000.00	0.0%	
		Legal advertisements for Planning Board meetings & notices for public announcements or community meetings in local papers					11,000.00		

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	
17110	PLANNING SERVICES								
391	17110	46410 TRV EXP	782.90	4,000.00	4,000.00	833.76	4,000.00	0.0%	
		Travel expenses related to attendance and workshops, conferences, and meetings, including national conferences and/or regional meetings.					4,000.00		
392	17110	46510 PRINTING	1,009.12	2,000.00	2,000.00	0.00	2,000.00	0.0%	
		Outsourced print jobs that cannot be done in-house, including the production of planning documents, business cards, signage, and education and outreach materials.					2,000.00		
393	17110	46520 COPY SVCS	661.02	1,000.00	1,000.00	355.45	1,000.00	0.0%	
		Shared contract with Assessing and Code Enforcement. Money is deducted by the Town Manager's Office based on the amount of photocopies made on the Code, Assessing and Planning printer/photocopier. This is for the routine printing and copying needs of the Department.					1,000.00		
394	17110	46910 TRNG/CONF	1,298.36	3,000.00	3,000.00	1,005.25	3,000.00	0.0%	
		Registration for various workshops, including American Planning Association (APA) National Conference, state conferences, computer training. Additional local conferences include APA Chapter Conference, specialized training sessions on such topics as stormwater management, watershed protection, sustainability initiatives, development review, and specific planning topics.					3,000.00		
395	17110	46920 MMBR DUES	499.00	1,800.00	1,800.00	539.00	1,800.00	0.0%	
		Dues for professional associations and certifications, including APA (National & Chapter), American Institute of Certified Planners (AICP), Certified Professional in Municipal Stormwater Management (CPMSM), Maine Water Environment Association, and Center for Watershed Protection.					1,800.00		
396	17110	46990 OT CONT SV	11,759.48	12,642.00	12,642.00	12,618.00	13,850.00	9.6%	
		Interlocal Stormwater Working Group (ISWG) Member Dues					13,500.00		
		Maine DEP MS4 Permit Coverage Fee					350.00		
									Annual fee to continue to operate under the MS4 stormwater permit.
397	17110	47430 OTHR EQP	440.24	1,700.00	1,700.00	785.62	1,200.00	-29.4%	
		This line is for equipment used by the department that are not supplies or books. In the past, money from line has been used for the purchase of items as the need arises, such as a letter folder, filing cabinet, or a new office chair.					700.00		

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
<b>17110 PLANNING SERVICES</b>									
397	17110	47430	OTHR EQP	440.24	1,700.00	1,700.00	785.62	1,200.00	-29.4%
			Field work equipment for MS4 stormwater program					500.00	
			TOTAL PLANNING SERVICES	396,133.83	414,186.00	434,186.00	251,805.19	427,390.00	3.2%
<b>17120 COMPREHENSIVE PLANNING</b>									
398	17120	44400	PROF SVCS	0.00	0.00	32,463.00	0.00	0.00	0.0%
			These funds will pay for professional services related to high priority goals from the Comprehensive Plan Update adopted in June 2017. FY24 will complete a Bike/Ped plan with PACTS matching funds. Carry forward this account from FY23.			No funds in addition to carry forward are needed for plan implementation in FY24.		0.00	
			TOTAL COMPREHENSIVE PLANNING	0.00	0.00	32,463.00	0.00	0.00	0.0%
<b>17130 ENVIRNMNTL &amp; SUBSTAINABILITY</b>									
399	17130	41110	REG FT	0.00	0.00	0.00	0.00	0.00	0.0%
400	17130	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
401	17130	43100	SUPP & MTL	0.00	0.00	0.00	0.00	0.00	0.0%
402	17130	43710	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.0%
403	17130	44400	PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.0%
404	17130	46210	TEL-LAND	0.00	0.00	0.00	0.00	0.00	0.0%
405	17130	46310	ADVRTSNG	0.00	0.00	0.00	0.00	0.00	0.0%
406	17130	46410	TRV EXP	0.00	0.00	0.00	0.00	0.00	0.0%
407	17130	46510	PRINTING	0.00	0.00	0.00	0.00	0.00	0.0%



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
17210	WEDC							
417	17210	43101 GENEXP	0.00	400.00	400.00	0.00	500.00	25.0%
		Maine Harvest Bucks - \$200.00					100.00	
		Offset by Maine Market Bucks Revenue - \$200.00						
		Windham Market Bucks					100.00	
		Credit card processing fee - \$500					300.00	
		Less interest income - \$200						
418	17210	43220 FUEL GAS	0.00	0.00	0.00	0.00	0.00	0.0%
		Vehicle Fuel - No longer required.					0.00	
419	17210	43610 BOOKS MAPS	0.00	500.00	500.00	0.00	500.00	0.0%
		Books, Software Updates, and Mapping Services					500.00	
420	17210	43710 POSTAGE	44.06	500.00	500.00	31.03	500.00	0.0%
		Postage for mailings					500.00	
421	17210	44400 PROF SVCS	27,731.52	26,371.00	26,371.00	41,484.59	60,000.00	127.5%
		Projects					2,750.00	
		Funding to be used as needed to initiate projects including Farmers Market, Downtown, SmallBiz360 Program, & Enterprise Development District.						
		Insurances					3,500.00	
		Part of the MMA Insurance pool						
		Consulting Services - Marketing Consultant					5,000.00	
		Used for developing marketing campaigns for WEDC and Town functions.						
		Consulting Services - TIF/ED Consultant					3,500.00	
		Used for consultations on TIF and also strategic plan update and industry research.						
		Legal Fees					2,000.00	
		Corporate and real estate legal costs						
		Audit Fees					750.00	
		WEDC's portion of the Annual Audit						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
17210	WEDC								
421	17210	44400	PROF SVCS	27,731.52	26,371.00	26,371.00	41,484.59	60,000.00	127.5%
			Engineering Fees		FY 24 TRANSITION TO GEN FUND			2,500.00	
			Pre-development project costs						
			WEDC BOARD OPERATING FUNDS		3/20/23 -TRANS FROM OTHER ACCOUNTS TO HELP FUND WEDC BOARD NEEDS			40,000.00	
					17210-44400 - 7,250.				
					17210-46310 - 4,750.				
					17210-46410 - 4,500.				
					17210-46510 - 2,000.				
					17210-46910 - 6,500.				
					17210-46920 - 2,500.				
					17210-46930 - 7,500.				
					17210-47430 - 5,000.				
422	17210	46210	TEL-LAND	2,521.78	3,600.00	3,600.00	872.85	3,600.00	0.0%
			Telephone/Internet		FY 24 TRANSITION TO GEN FUND			3,600.00	
			Includes land line, ED cell phone, and Farmer's Market cell phone						
			Website hosting includes hosting WindhamMarketPlace, WindhamMaineRetail, and WindhamFindItHere websites.						
423	17210	46310	ADVRTSNG	30,809.50	26,600.00	26,600.00	21,380.00	21,850.00	-17.9%
			Advertising		FY 24 TRANSITION TO GEN FUND			21,850.00	
			Display and legal advertisement, print advertisement, business promotion, Area Guide		3/20/23 - TRANS \$4,750 TO WEDC COMMITTEE				
			Includes ad buys for local and regional ED programs, and new Bonus Gift Card Program.						
424	17210	46410	TRV EXP	2,447.09	5,000.00	5,000.00	1,689.99	500.00	-90.0%
			Travel/Meals		FY 24 TRANSITION TO GEN FUND			500.00	
			Travel expenses for area meetings, trade shows, and site visits as Post Covid19 programming resumes.		3/20/23 - TRAN \$4,500. TO WEDC COMMITTEE				
425	17210	46510	PRINTING	1,269.06	3,000.00	3,000.00	0.00	1,000.00	-66.7%
			Services related to marketing, meeting preparations, Annual Report, Famers Market signage, etc.		FY 24 TRANSITION TO GEN FUND			1,000.00	
					3/20/23 - TRANS \$2,000 TO WEDC COMMITTEE				

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	
17210	WEDC								
425	17210	46510 PRINTING	1,269.06	3,000.00	3,000.00	0.00	1,000.00	-66.7%	
426	17210	46520 COPY SVCS Copy Services	488.38	1,000.00	1,000.00	355.41	1,000.00	0.0%	
		Charges for copies and mailer production		FY 24 TRANSITION TO GEN FUND			1,000.00		
427	17210	46910 TRNG/CONF Board Expenses	2,825.00	7,500.00	7,500.00	150.00	1,000.00	-86.7%	
		Costs specific to the WEDC Board and annual meetings and conferences		3/20/23 - TRANS \$6,500 TO WEDC BOARD			0.00		
		Training/Conferences		FY 24 TRANSITION TO GEN FUND			1,000.00		
		Professional training, trade show attendance, development forums, MEREDA, Maine Downtown Institute, ICSC Retail Development, EDCM training events, etc.		3/20/23 - TRANS TO 4,500. TO WEDC BOARD					
428	17210	46920 MMBR DUES Membership fees for International Council of Shopping Centers, MEREDA, Chamber, NEDA, Economic Development Council of Maine, and Maine Municipal Association	1,550.00	2,500.00	2,500.00	4,108.00	0.00	-100.0%	
				FY 24 TRANSITION TO GEN FUND			0.00		
				3/20/23 - TRANS \$2,500 TO WEDC BOARD					
429	17210	46930 CT AGENCY Sponsorships: Rotary Ice Fishing Derby, Chamber of Commerce events, Shop Local events	7,345.00	7,500.00	7,500.00	4,700.00	0.00	-100.0%	
				FY 24 TRANSITION TO GEN FUND			0.00		
				3/20/23 - TRANS \$7,500 TO WEDC BOARD					
430	17210	46999 WEDC OFFST PAYMENT TO WEDC BOARD	37,309.04	0.00	0.00	40,066.38	0.00	0.0%	
				FY 24 TRANSITION TO GEN FUND			0.00		
431	17210	47430 OTHR EQP Technology purchases, other services, rental storage unit, FM storage and Porta-potty	725.81	5,000.00	5,000.00	1,030.00	0.00	-100.0%	
				FY 24 TRANSITION TO GEN FUND			0.00		
				3/20/23 - TRANS \$5,000 TO WEDC BOARD					
		TOTAL WEDC	216,000.00	220,426.00	220,426.00	192,140.06	204,032.00	-7.4%	



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	
18100	SOCIAL SERVICES								
432	18100	41110 REG FT	114,553.11	117,895.00	117,895.00	82,951.57	122,784.00	4.1%	
		Annual salaries and wages for the General Assistance Administrator and the Administrative Assistant.		3% COLA			122,784.00		
		SEE FUNDING FOR SHARED SERVICES FROM GORHAM (14 HRS PER WK) SEE ACCT # 1000-37120							
433	18100	41210 OT-REG	0.00	0.00	0.00	0.00	0.00	0.0%	
434	18100	43100 SUPP & MTL	74.60	1,000.00	1,000.00	371.67	1,000.00	0.0%	
		Supplies and Materials to include two freezer chests to replace a failing freezer.					1,000.00		
435	18100	43220 FUEL GAS	0.00	335.00	335.00	0.00	200.00	-40.3%	
		50 gallons of gasoline for 14 passenger mini-bus or to reimbursement employees for picking up food.					200.00		
436	18100	43710 POSTAGE	123.18	200.00	200.00	91.83	200.00	0.0%	
		Postage for Thank You notes to donors of the Food Pantry.					200.00		
									It is important to recognize those that support the Food Pantry.
437	18100	44400 PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.0%	
438	18100	46210 TEL-LAND	1,293.89	700.00	700.00	1,431.24	2,000.00	185.7%	
		Land line phone and cell phone for G.A. Administrator					2,000.00		
									The General Assistance Program requires that we respond to requests for assistance 24/7.
439	18100	46410 TRV EXP	0.00	0.00	0.00	0.00	350.00	0.0%	
		Mileage reimbursement for travel to trainings/conferences held throughout the state.					350.00		
440	18100	46910 TRNG/CONF	65.00	300.00	300.00	205.00	300.00	0.0%	
		Basic and Advanced training for staff. This includes cross-training for an additional staff member.					300.00		
441	18100	46920 MMBR DUES	0.00	210.00	210.00	80.00	210.00	0.0%	
		Annual membership to the MWDA - 2 memberships at \$40.00					80.00		
		Annual membership to Good Shepherd Food Pantry					30.00		The Good Shepherd Food Pantry provides additional food items for Food Pantry clients.
		Annual membership to Wayside Food Pantry					100.00		

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	
18100	SOCIAL SERVICES								
441	18100	46920	MMBR DUES	0.00	210.00	210.00	80.00	210.00	0.0%
442	18100	46940	GEN ASST	24,299.70	45,100.00	45,100.00	68,926.07	110,250.00	144.5%
			Housing Assistance: Current rent only.					60,000.00	
			Utility Assistance: Primarily CMP assistance which have increase their rates by 30%.					4,500.00	
			Heating Assistance: Oil, Gas, and K-1					10,000.00	
			Burial/Cremation Assistance					10,500.00	
			Food/Non-Food: These are provide through the Food Pantry and therefore are not funded.					0.00	
			Emergency Housing/Shelter					25,000.00	
			Prescriptions					250.00	
443	18100	46950	SCHLRSHPS	6,305.60	17,000.00	17,000.00	0.00	17,000.00	0.0%
			Assistance for attendance at Parks and Recreation Summer Day Camp and other enrichment programs throughout the year. This also includes assistance for Seniors to attend Park & Recreation programs.					17,000.00	
			<b>TOTAL SOCIAL SERVICES</b>	<b>146,715.08</b>	<b>182,740.00</b>	<b>182,740.00</b>	<b>154,057.38</b>	<b>254,294.00</b>	<b>39.2%</b>

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
18200	SOCIAL SERVICES AGENCY FUNDIN							
444	18200	46930 CT AGENCY	25,725.00	24,725.00	24,725.00	23,525.00	24,725.00	0.0%
		Human Services Advisory Committee's recommendation to council for social service agency funding.					0.00	
		HSAC Award: Food & Fellowship, Inc. (Monday Meals)					1,200.00	
		FY 18 - 1,000						
		FY 19 - 1,000						
		FY 20 - 1,200						
		FY 21 - 1,000						
		FY 22 - 1,200						
		HSAC Award: Lake Region Senior Service, Inc.					425.00	
		FY 18 - 575						
		FY 19 - 575						
		FY 20 - 625						
		FY 21 - 520						
		FY 22 - 425						
		HSAC Award: Maine Health Care at Home					1,500.00	
		FY 18 - 500						
		FY 19 - 1000						
		FY 20 - 500						
		FY 21 - 1000						
		FY 22 - 1000						
		HSAC Award: Regional Transportation Program					1,000.00	
		FY 18 - 500						
		FY 19 - 750						
		FY 20 - 1000						
		FY 21 - 1000						
		FY 22 - 1000						
		HSAC Award: Northern Light Home Care & Hospice (formerly VNA Home Health Care)					1,000.00	
		FY 18 - 500						
		FY 19 - 500						
		FY 20 - 500						
		FY 21 - 1,000						
		FY 22 - 1,000						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

### 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
18200	SOCIAL SERVICES AGENCY FUNDIN							
444	18200	46930 CT AGENCY	25,725.00	24,725.00	24,725.00	23,525.00	24,725.00	0.0%
		HSAC Award: Sexual Assault Response Services of Southern Maine (SARSSM)					0.00	
		FY 18 - 1,500						
		FY 19 - 1,500						
		FY 20 - 2,000						
		FY 21 - 2,000						
		FY 22 - 0						
		HSAC Award: Southern Maine Area Agency on Aging					5,000.00	
		FY 18 - 4,000						
		FY 19 - 4,000						
		FY 20 - 4,500						
		FY 21 - 4,500						
		FY 22 - 5,000						
		HSAC Award: The LifeFlight Foundation					2,000.00	
		FY 18 - 250						
		FY 19 - 500						
		FY 20 - 2,000						
		FY 21 - 2,000						
		FY 22 - 2,000						
		HSAC Award: The Opportunity Alliance					6,800.00	
		FY 18 - 6,800						
		FY 19 - 6,800						
		FY 20 - 5,500						
		FY 21 - 6,800						
		FY 22 - 6,800						
		HSAC Award: Through These Doors (formerly Family Crisis Services)					1,200.00	
		FY 18 - 1,000						
		FY 19 - 0						
		FY 20 - 1,200						
		FY 21 - 1,200						
		FY 22 - 1,200						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

### 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
18200	SOCIAL SERVICES AGENCY FUNDIN							
444	18200	46930 CT AGENCY	25,725.00	24,725.00	24,725.00	23,525.00	24,725.00	0.0%
		HSAC Award: Windham Medical Loan Closet					600.00	
		FY 18 - 600						
		FY 19 - 650						
		FY 20 - 600						
		FY 21 - 600						
		FY 22 - 600						
		HSAC Award: Windham Neighbors Helping Neighbors					3,500.00	
		FY 18 - 3,000						
		FY 19 - 3,000						
		FY 20 - 3,000						
		FY 21 - 3,000						
		FY 22 - 3,500						
		HSAC Award: Woodfords Family Services					500.00	
		FY 18 - 500						
		FY 19 - 500						
		FY 20 - 500						
		FY 21 - 500						
		FY 22 - 500						
		HSAC - Day One					0.00	
		FY 19 - 1,000						
		FY 20 - 2,000						
		FY 21 - 2,000						
		FY 22 - 0						
		<b>TOTAL SOCIAL SERVICES AGENCY FUNDIN</b>	<b>25,725.00</b>	<b>24,725.00</b>	<b>24,725.00</b>	<b>23,525.00</b>	<b>24,725.00</b>	<b>0.0%</b>

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
<b>18300</b>	<b>PROPERTY TAX ASSISTANCE PROG</b>							
445	18300	46930 TAX ASSIST	77,331.00	100,000.00	149,541.00	136,700.00	100,000.00	0.0%
		Property Tax Assistance Program		FY 20 - Budget 50,000.			100,000.00	
		- program to provide property tax assistance to persons 65 yrs. and over who reside in the Town of Windham. Under this program the Town will refund payments to those individuals who maintain a homestead in the Town of Windham and meet the criteria established in Chapter 112 of the Town Code.		FY 21 - Budget 100,000.				
		SURPLUS FUNDS SHALL BE CARRIED FORWARD TO NEXT FISCAL YEAR.		FY 22 - Budget 100,000.				
		Note: This program was first budgeted in FY 19 account #18200-46930 - \$50,000		FY 23 - Budget 100,000.				
				Chapter 112 of Town Code states that Surplus funds shall be carried Forward to Next Fiscal Year.				
		FY 19 - 79 applicants 68 checks mailed in Sept 2018 totaling \$31,147.						
		FY 20 - 141 applicants 139 checks mailed in Aug 2019 totaling \$50,022.						
		FY 21 - 185 applicants (30 not eligible) 155 checks mailed in Aug 2020 totaling \$73,127.						
		FY 22 - 200 applicants (35 not eligible) 165 checks mailed in Aug 21 totaling \$77,331.						
		FY 23 - 244 applicants (17 not eligible) 227 checks mailed in Aug 22 totaling \$133,823.						
		Carry Forward to FY 23 will be \$49,541						
		TOTAL PROPERTY TAX ASSISTANCE PROG	77,331.00	100,000.00	149,541.00	136,700.00	100,000.00	0.0%
<b>19100</b>	<b>CAPITAL EQUIPMENT</b>							
446	19100	47430 OTHR EQP	708,383.75	619,000.00	787,202.50	226,753.52	426,299.00	-31.1%
		PW-2023-002		Replacement Schedule 2022 or as warranted			0.00	
		DUMP TRUCK #03 (200,000) (19100)		SEE CAPITAL LEASE - 19500-47531				
		Replacement of 2013 Intern 6-wheel dump truck and plow at an estimated cost of \$200,000..						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

### 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
19100	CAPITAL EQUIPMENT							
446	19100	47430 OTHR EQP	708,383.75	619,000.00	787,202.50	226,753.52	426,299.00	-31.1%
		PW-2021-008 Pickup #99 Equipment		This will extend the life of PU # 99 by an estimated 5 years. Full replacement of this truck moved to FY28			0.00	
		Replacing the tommy gate "lift gate" and front seat.		TM-2/9/22 - Equipment replaced in FY 22 - decrease \$6,000				
		FR-2022-005 ATV & Equipment		The ATV would be available for emergency response for off road trail in town. The Town does not currently have this capability .			0.00	
		Purchase a year round side by side type ATV for emergency services use during off road rescues, brush fires and search and rescue. It could also be used to access our many miles of trails within our recreational spaces to include the Mountain Division Trail, Lowell Preserve, Dundee and Lippman Parks.		Potential share with the Rec TM-2/28/22 - TRANSFER TO LEASE 19500				
		FR-2023-005 CPR Compression Devices		CPR compression devices are a newer technology that provide continuous CPR compressions to a patient during a cardiac arrest. This frees up personnel for other patient care items, provides consistent compressions for the duration of cardiac arrest, in some cases it could help reduce the number of personnel needed on a cardiac arrest.			0.00	
		Purchase three CPR compression devices. One for each ambulance..		TM-2/28/22 - TRANSFER TO LEASE 19500				
		FR-2023-006 Dry Hydrants		Dry hydrants are used in static water supplies, like ponds and streams. This funding will provide for a new or replacement dry hydrant in the areas of town where there is no public water.			0.00	
		Provide construction of a new hydrant in town.		TM 02/28/22 - PUT OFF TO NEXT YEAR				
		IS-2023-002 FIREWALL AND SWITCH REPLACEMENT		We have had exceptionally good service and reliability from our current cisco switches. Instead of FY 21 we are requesting FY 23 replacement. Replacements are eventually necessary, not just for uptime/breakage concerns, but also to stay within mainstream support by the vendor, and also to keep modern features and protection. We have spare units and next day warranty service in the event that any units break in the mean time.			0.00	
				TM-02/09/22 - EQUIPMENT TO BE LEASED - DECREASE 60,000.				

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
19100	CAPITAL EQUIPMENT								
446	19100	47430	OTHR EQP	708,383.75	619,000.00	787,202.50	226,753.52	426,299.00	-31.1%
			PD-2-17-004 ACO Truck Replacement		The current ACO truck is a 2013 with excess of 73,000 miles on it. It was scheduled to be replaced in FY 19. The Ford Transit van allows for more internal storage and easy acces to equipment, as well as better climate control for animals that may transported in the vehicle.			0.00	
			Replacement of ACO truck - 2022 Ford transit van for the animal control position, plus cost for lettering radio / light installation and lighting package.		TM-02/28/22 - TRANSFER TO LEASE 19500				
			UPDATE 20160330: Rescheduled to FY 2019. UPDATE 20180329. Rescheduled to FY 2020.						
			PD-2023-001 Crime Scene/Crash Recon Truck		Currently this position receives 3/4 year old repurposed Patrol SUV's with 70,000 plus miles on it. The current assigned vehicile has 107,000 miles on it. The Ford SUV's are not large enough to carry the required equipment the position may require. This project allows for the purchase of a 4WD Ford Pick up truck large enough to carry required equipment, as well as internal for the truck bed, emergency lights and set up costs.			0.00	
			Ford F-150 4WD Pick up truck to be assigned to the detective in charge of crime scene processing and crash reconstruction.		TM-02/28/22 - TRANSFER TO LEASE 19500				
			PW-2023-001 PICKUP # 82		Replacing pickup #81 as a front line truck. Pickup #81 moved to highway support. This truck will be used for parking lot plowing			0.00	
			One ton 4x4 with plow and sander.		TM-02/28/22 - TRANSFER TO LEASE 19500				
			FR-2021-002 CAR 3 - 51,000. This capital project would replace the deputy chiefs vehicle known as Car 3.		This vehicle was reassigned from the police department patrol division in 2018. The vehicle has over 100,000 miles and has reached its life expectancy for emergency response. TO BE FUNDED AS LEASE - SEE 19500-47531			0.00	
			FR-2025-010 AMBULANCE # 1 AMR - \$178,000.  Replaces 2017 Ford/Braun ambulance		Replaces 2017 Ford/Braun ambulance  SEE CAPITAL LEASE - 19500-47531			0.00	
			FR-2025-013 UNIT 8 - \$60,000  Replaces 2012 crew cab 1/2 ton pickup truck		Assigned to South Station for first response medical and utility. SEE CAPITAL LEASE - 19500-47531			0.00	





# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
19100	CAPITAL EQUIPMENT							
446	19100	47430 OTHR EQP	708,383.75	619,000.00	787,202.50	226,753.52	426,299.00	-31.1%
		IS-2024-002 POLICE TABLET EXPANSION		Existing equipment will be at the end of its life in FY 2024 and should be replaced so that it is in-kind with the MDT's that were ordered and installed in FY 2023 for the other cruisers.			0.00	
		Replacing Mobile Data Terminal (MDT) and associated electronics in two police cruisers.		3/2/23 - TM - FUND WITH POLICE FEDERAL DOLLARS - -9,750				
		LB-2020-001 CHILDREN'S ROOM & ADULT SHELVING		During the library's renovation in 2018 the size and shape of the Children's Room was altered and the shelving in the Adult area was replaced. Utilizing the old shelving did not give many options for placement of the shelving in the Children's Room. In order to allow for a slightly more spacious children's room with programming space and seating areas for quiet reading and enough shelving in the adult area to fit the full collection, new shelving is needed. Currently, the children's collection is shelved on several different styles of shelving, wooden and metal. The wooden shelves are bowing and splintering and many of the metal shelves are the wrong size for the materials they house. We use painted wooden blocks to adapt them to the correct depth. New shelving will create a uniform look that is safe and has the correct height and depth. We will also create a new floor plan that allows for better use of the space. In the adult area we need additional space for DVDs and new fiction. We are currently using two sections of non-fiction book shelving to house DVDs but it splits up the collection awkwardly and we do not have a space large enough for our new fiction books. In the past shelving has been replaced piecemeal. A CIP plan for replacement and upgrade to safe and appropriate library grade shelving is needed. With the replacement of this shelving a three phase replacement project will be complete.			0.00	
		The Children's Room and additional Adult shelving project will replace all shelving in the Children's Room and add two sections of expanded space to the Adult collection for DVDs and New Fiction. The new shelving will be library grade steel shelving that is uniform in look, clean and functional, safe, correct height and depth of shelves for the materials, and will utilize the space in the best possible way.		2/13/23 - TM - SHELVING TO BE UPDATED WHEN NEW FACILITY - -90,950.				









# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	
19200	ROAD IMPROVEMENTS								
448	19200	46990 OT CONT SV	293,885.98	3,913,361.00	4,723,408.21	260,702.81	2,151,024.00	-45.0%	
		RD-2020-012 OUTSIDE CONTRACTOR COSTS (75,000) (19200)		Outside labor to help perform work needed to be done			75,000.00		
		Outside labor to assist with construction (flaggers, catch basin repair, small area milling & paving.							
		RD-2020-013 ROAD PROJECTS - EQUIPMENT RENTAL (75,000) (19200)		Rental for equipment the town doesn't own			75,000.00		
		RD-2020-011 ROAD PROJECTS - SUPPLIES & MATERIALS (45,000) (19200)		Materials needed for town projects			45,000.00		
		Supplies and materials needed to prepare roads for paving - culverts, rip rap, loam, gravel, reclaim, asphalt							
		RD-2023-005 - ENGINEERING SERVICES (50,000) (19200)		Unforeseen engineering needs			50,000.00		
		General engineering		Planned projects include engineering costs. This would be for any unforeseen engineering costs					
		RD-2021-004 - RETAINERS -FY20 PROJECTS (18,752) (19200)					0.00		
		BRAND RD - PHASE 1 - 12,134							
		BRAND RD - PHASE 2 - 6,618							
		RD-2022-005		Money to build and pave dirt roads			0.00		
		DIRT RD RECONSTRUCTION (200,000) (19200)		3/21/23 TM - REDUCE \$200,000.					
		Annual rebuild of dirt roads and pave Hall Road.							
		RD-2023-001 PCR STUDY (22,000) (19200)		PCR study for GASB 34 - must be done every 3 years			0.00		
		PCR study for GASB 34 - must be done every 3 years		TM-02/09/22 - TO BE DONE IN-HOUSE -22,000.					
		TM-2021-006 - PUBLIC PROP SURVEYING (30,000) (19200)		moved from FY 21			0.00		
		Boundary survey on dirt roads to locate town ROW in preparation of rebuild and paving.		First step in improving dirt roads to rebuilt and paved roads.					
				2/23/23 - TM - REMOVE -30,000.					

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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	
19200	ROAD IMPROVEMENTS							
448	19200	46990 OT CONT SV	293,885.98	3,913,361.00	4,723,408.21	260,702.81	2,151,024.00	-45.0%
		RD-2023-002 VARNEY MILL ESTATE SUBDIVISION \$594,000.		Catch basins are failing, do not take water creating ponding and icing conditions in winter.		0.00		
		Reclaim and pave 900' of road, shim and overlay remaining 2250', install 1800' granite curb, and rebuild 900' of sidewalk, repair catch basins as needed, install pedestrian light bases and conduit for future pedestrian lighting on sidewalk.						
		SEE BOND INFO 19500-47525						
		RD-2023-003 FALMOUTH RD - RTE 115 TO STEVENS RD \$160,300. Pavement preservation overlay		Pavement preservation		0.00		
		SEE BOND INFO 19500-47525						
		RD-2023-004 RIVER RD /202 INTERSECTION/SIDEWALK \$3,110,000. (INC LIGHTING) - ADJUSTED TO \$2,627,480. - TO MEET MATCH BOND approved 775,000 - (delayed) FY23 ADDN'L BOND NEEDED \$602,480. MDOT MPI - 625,000. (1000-33125) YR 2 MDOT MPI 625,000. ENGINEERING - 84,100		- Pedestrian mobility improvement and safety - Traffic mobility - Signal upgrades, existing signals are old and difficult to find parts - Drainage and geometric improvements with stormwater improvements		1,250,000.00		
		Engineering for River Road, 202 Intersection Improvements, and sidewalk from River Road to S Windham. This is the DOT/MPI project for FY24.		2/23/23 - TM - PROJECT EXPANDED TO 2 YEAR PROJECT W/ 2 PMTS - +625,000				
		Pedestrian crosswalks at River Road and Rte 202/Bingas intersection with safe landing zones.		3/2/23 - TM - PROJECT MUST HAVE 50% MATCH - REDUCE 350,000.				
		-		3/21/23 - TM PROJECT MATCH MET FOR 2 YR PROJECT INCREASE \$275,000				
		- Smart signal upgrade SEE BOND INFO 19500-47525						
		RD-2023-006 SW SIDEWALK - BLUE SEAL TO DEPOT ST. \$1,040,000. ADJUSTED TO \$1,284,706 TO MEET MATCH REQUIRED BOND -approved 275,000 delayed NEW BOND FUNDS - 403,682. (INCLUDES CDBG GRANT MATCH) PACTS MPI - 400,000. (1000-33125) ADDED PACTS - 11,000 (1000-33125)		Pedestrian access in the S. Windham village from public parking. PACTS/MPI project.		606,024.00		
				ADD CDBG GRANT \$350,000 TOWN MATCH - 154,976. - FY 24 BOND GRANT - 193,024. - SEE 1000-33125				



ADD CDBG GRANT \$350,000  
MATCH INCLUDED IN BOND \$154,976.

+ 147,000.

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.

SEE BOND INFO 19500-47525

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
19200	ROAD IMPROVEMENTS							
448	19200	46990 OT CONT SV	293,885.98	3,913,361.00	4,723,408.21	260,702.81	2,151,024.00	-45.0%
		RD-2023-008 COLLINWOOD CIR & RUNNING BROOK DEV PAVING \$147,836 Paving and shoulders of Collinwood Circle and Running Brook Development.		Pavement preservation			0.00	
		SEE BOND INFO 19500-47525						
		RD-2023-009 MONTGOMERY RD PAVING \$114,941  Paving and shoulders - all of Montgomery Road		Pavement preservation			0.00	
		TM-2023-005 OPEN SPACE - RESERVE \$500,000  SEE BOND INFO 19500-47525		PROJECT PENDING - ONGOING REVIEW OF PROJECT			0.00	
		POTENTIAL PURCHASE OF LAND - OPEN SPACE						
		RD-2020-012 ROAD PROJECTS - OUTSIDE CONTRACTORS					0.00	
		RD-2023-002 Varney Mill Estate Subdivision  Varney Mill Estate Subdivision - Renew catch basin drainage for 41 catch basins, repair basins as needed. Includes engineering services for design, bidding, and inspection.		Catch basins are failing, do not take water creating ponding and icing conditions in winter.			0.00	
		RD-2024-003 Webb Road Bridge  Repair scouring on bridge abutments.		Concrete repair on scouring of bridge abutments to extend life of bridge.			50,000.00	
							0.00	
449	19200	47310 OTHR IMP	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL ROAD IMPROVEMENTS	293,885.98	3,913,361.00	4,723,408.21	260,702.81	2,151,024.00	-45.0%

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
19300	BUILDING & FACILITIES IMPRVMT							
450	19300	44400 PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.0%
451	19300	46990 OT CONT SV	182,128.87	185,000.00	776,270.35	73,221.21	30,000.00	-83.8%
		TM-2023-006 TH "STORAGE VALULT" RESERVE - \$50,000 SET UP EACH YR TO CONSTRUCT AN SMALL ADDITION TO TOWN HALL (NEXT TO MANAGERS OFFICE)			02/28/22 - MANAGER - ADDED AND REDUCED DURING MANAGER PROCESS		0.00	
					03/09/22 - F/C REINSTATED \$50,000 3/29/22 - F/C REMOVE TO FUTURE -50,000			
		TM-2023-012 - N.W. SEWER DEBT PMTS			3/9/22 F/C - INCREASE \$500,000. NW SEWER - TO STRUCTURE ANNUAL DEBT PAYMENTS - ALSO CALLED A BRIDGE LOAN UNTIL NEW TIF PROJECTS ARE CONSTRUCTED.		0.00	
					4/21/22 REMOVED BY TM FUNDS WILL NOT BE NEEDED UNTIL END OF PROJECT ( EST. - FY 24/25)			
		TM-2023-013 239 WINDHAM CENTER RD. DEMO \$75,000			3/22/22 - F/C ADDITION - \$75,000.		0.00	
		DEMOLITION OF TAX ACQUIRED PROPERTY			4/4/22 - F/C - REMOVE DEMO AS THE TAXES HAVE BEEN PAID IN FULL			
		TAX INCREMENT FINANCING TAX RATE REDUCTION RESERVE			ROOSEVELT = \$30,452. PIPELINE 10,872. GATEWAY A 16,232.		0.00	
		ANTICIPATED VALUES OF TIF WILL REMAIN THE SAME AND TAX RATES WILL DECREASE THIS ACCOUNTS FOR POTENTIAL CHANGE AND PROTECT THE FUNDING OF PROJECTS			GATEWAY B 5,840. BOODY'S 9,473. SWFS - DEPOT ST 0. NEW MARBLEHEAD 899.			
					2/23/23 - TM - REMOVE -35,000.			
		BG-2024-001 PUBLIC WORKS IRRIGATION SYSTEM			Maintain a healthy lawn and keeping the appearance of the building looking picturesque to the eye.		0.00	
					2/23/23 - TM - REMOVE -10,000			
		BG-2024-003 SWF ROOF REPLACEMENT			Shingles are deteriorating, cupping causing leaking into the bunk rooms. Save the integrity of the roof framing..		30,000.00	
		Remove old shingles, replace any rotten sheathing, fascia boards etc. and install new metal roofing "Green' to match bays.						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
19300	BUILDING & FACILITIES IMPRVMT							
451	19300	46990 OT CONT SV	182,128.87	185,000.00	776,270.35	73,221.21	30,000.00	-83.8%
		BG-2024-004 TREE REMOVAL AT ARLINGTON CEMETERY & ROUTE 302					0.00	
		Drop thirteen trees in sections, chip brush & haul off logs.						
					2/23/23 - TM - REMOVE UNTIL STREET IMPROVEMENT - -20,000			
		TM-2021-009 SMITH CEMETERY EXPANSION			To meet the need for additional cemetery plots.		0.00	
		Expansion of cemetery.						
452	19300	47430 OTHR EQP	0.00	0.00	0.00	0.00	0.00	0.0%
453	19300	48100 XFR TIF	852,694.00	862,482.00	862,482.00	862,482.00	862,482.00	0.0%
		This account serves as a pass-thru account for TIF funds that are collected as tax revenue in the general fund and appropriated to their respective TIF funds.					0.00	
		Roosevelt Promenade TIF -EXTENTED - FY21			FY 23 ACTUAL - FULL VALUE CAPTURE		315,754.00	
		ORIGINAL VALUE - 10,900.			ACTUAL FY 23 -\$315,754.			
		04/1/2022 VALUE - 27,207,600.						
		CAPTURED VALUE - 27,196,700.						
		TAX RATE - 11.61						
		TOTAL TAXES - 315,754.						
		TIF AMOUNT - 315,754.						
		Pipeline TIF - \$152,649. -			FY 23 ACTUAL		115,881.00	
		ORIGINAL VALUE - 18,000.			ACTUAL FY 22 - 115,881			
		04/1/2022 VALUE - 9,999,100.						
		CAPTURED VALUE - 9,981,100.						
		TAX RATE - 11.61						
		TOTAL TAXES - 115,881						
		TIF AMOUNT - 115,881.						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
19300	BUILDING & FACILITIES IMPRVMT								
453	19300	48100	XFR TIF	852,694.00	862,482.00	862,482.00	862,482.00	862,482.00	0.0%
			New Marblehead TIF		FY 23 ACTUAL -			10,313.00	
			50% OF THIS TIF REMAINS IN THE GENERAL FUND - 50% (CREDIT ENHANCEMENT) - TO THE TAX PAYER		ACTUAL FY 22 - 10,313.				
			ORIGINAL VALUE - 0.00						
			04/01/2022 VALUE - 1,776,500.						
			CAPTURED VALUE - 1,776,500.						
			TAX RATE - 11.61						
			TOTAL TAXES - 20,625.						
			CAPTURED TAXES - 10,313.						
			Gateway North A TIF - \$166,541.		FY 23 ACTUAL			199,320.00	
			ORIGINAL VALUE - 1,864,200.		ACTUAL FY 23 - 199,320				
			04/1/2022 VALUE - 19,032,200..						
			CAPTURED VALUE - 17,168,000.						
			TAX RATE - 11.61						
			TOTAL TAXES - 187,637.						
			TIF AMOUNT - 187,637.						
			Gateway North B TIF		FY 23 ACTUAL			64,323.00	
			ORIGINAL VALUE - 9,485,292.		ACTUAL FY 23 - \$64,323.				
			04/1/2022 VALUE - 15,025,600.						
			CAPTURED VALUE - 5,540,308.						
			TAX RATE - 11.61						
			TOTAL TAXES - 67,498.30						
			TIF AMOUNT - 67,498.						
			Boody's Corner TIF -		FY 23 ACTUAL			126,360.00	
			ORIGINAL VALUE - 1,104,700.		FY 23 - ACTUAL - \$126,360.				
			04/1/2022 VALUE - 11,988,400.						
			CAPTURED VALUE - 10,883,700..						
			TAX RATE - 11.61						
			TOTAL TAXES - 109,501.56						
			TIF AMOUNT - 109,502.						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
<b>19300</b>	<b>BUILDING &amp; FACILITIES IMPRVMT</b>							
453	19300	48100 XFR TIF	852,694.00	862,482.00	862,482.00	862,482.00	862,482.00	0.0%
		Enterpriie Development A omnibus					30,531.00	
		ORIGINAL VALUE - 607,258.						
		04/1/2022 VALUE - 3,284,600.						
		CAPTURED VALUE - 2,677,342.						
		TAX RATE - 11.61						
		TOTAL TAXES - 31,083.						
		TIF AMOUNT - 31,083.						
		SWFS-DEPOT ST APARTMENTS TIF						
		ORIGINAL VALUE - 64,300.						
		04/1/2022 VALUE - 0.						
		CAPTURED VALUE - 64,300.						
		TAX RATE - 11.61						
		TOTAL TAXES - 0						
		TIF AMOUNT - 0						
		TOTAL BUILDING & FACILITIES IMPRVMT	1,034,822.87	1,047,482.00	1,638,752.35	935,703.21	892,482.00	-14.8%
<b>19400</b>	<b>REC -LAND &amp; FACILITIES IMPRVMT</b>							
454	19400	46990 OT CONT SV	68,383.34	79,288.00	217,167.41	9,760.00	548,528.00	591.8%
		PR-2023-006						
		DUNDEE PARK ROAD PAVING						
		(73,288) (19400)						
		Reclaim and base pave 2.5"						
		FUNDING WITH RECREATION IMPACT FEES						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
	19400	REC -LAND & FACILITIES IMPRVMT							
454	19400	46990	OT CONT SV	68,383.34	79,288.00	217,167.41	9,760.00	548,528.00	591.8%
			PR-2022-005 LIPPMAN PARKING LOT EXPAND. - DESIGN & PERMITTING					10,028.00	
			Design and engineering costs beyond the original contracted amount (\$2,800) and DEP permitting fees (\$7,228)						
			PR-2023-002 COMMUNITY PARK PROJECT PHASE III						
			Final Stormwater treatment requirements; Parking Lot Expansion and pavement of parking lot and walkways					0.00	
			PR-2024-001 COMMUNITY PARK - WALKING TRAIL						
			Stone dust walking trail around park perimeter					8,500.00	







# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
19500	DEBT SERVICE							
456	19500	47510 DEBT-PRIN	2,633,400.00	2,913,400.00	2,913,400.00	2,913,400.00	2,963,400.00	1.7%
		WINDHAM SHARED MAINTNANCE FACILITY		RSU#14 - fixed rent payments			465,000.00	
		\$9,300,000.		FY 20 - 195,353.94				
				FY 21 - 192,932.68				
				FY 22 - 190,334.26				
				FY 23 - 187,529.16				
				FY 24 - 184,546.88				
				FY 25 - 181,387.44				
				FY 26 - 178,050.82				
				FY 27 - 174,283.29				
				FY 28 - 170,934.70				
				Lease agreement must be renewed every ten years per interlocal agreement dated 10/22/2018.				
				see RSU's portion of this debt payment in Revenue account # 1000-35131.				
		MAR 1 21 BOND ISSUE - PUB SAF BLDG ETC - \$4,960,544.		PRIN DEBT SERV FOR THE ABOVE			310,000.00	
		POLICE & FIRE - \$3,600,000. - 20 YRS		FY 22 THRU FY 26 - 310,000.				
		BRAND ROAD - \$480,000. - 10 YRS		FY 27 THRU FY 28 - 275,000.				
		RTE 35 SIDEWALK - \$105,000. - 10 YRS		FY 29 THRU FY 31 - 250,000.				
		SMART LIGHTS - \$359,000. - 10 YRS		FY 32 THRU FY 40 - 160,000.				
		ALMBULANCE - \$201,000. - 5 YRS						
		DUMP TRUCK - \$215,000. - 7 YRS		NOTE: SEE TIF PORTION OF SMART LIGHTS FROM PIPELINE TIF IN TRANSFER FROM TIF IN ACCOUNT # 1000-37130				
		2022 GO BOND - \$4,790,000.		BIDS RECEIVED 2/15/22 - FY 22 BOND			285,000.00	
		FIRE - SQUAD 7 - \$550,000.		FY 22 - 0				
		MANCHESTER FIELDS - \$1,350,000		FY 23 - FY 37 - \$285,000				
		DEPOT ST. RECONSTR - \$1,500,000		FY 38- FY 40 - \$105,000				
		MISC PAVING -ROADS - \$1,390,000		FY 41 - FY 42 - \$100,000				
		2023 GO BOND - \$2,950,000.		PRINCIPAL PAYMENTS DUE:			70,000.00	
		COLLINGWOOD CIRCLE - \$50,000.		FY 23 - 30,000.(REFUNDING)				
		MORRELL PROPERTY ETC - \$1,800,000.		FY 24 - 1,750,000.(REFUNDING)				
		PHINNEY LUMBER - \$500,000.		FY 25 - 1,235,000.(REFUNDING)				
		WASTE MNGMT WASTE CARTS - \$600,000.		FY 25 - 140,000.(NEW FUNDS)				
		INCLUDED ALSO IS THE REFUNDING OF THE 2011 BOND ISSUE - \$3,015,000.		FY 26 - FY 44 - \$140,000.				
				REMINDER - THIS INCLUDES THE 2011 REFUNDING.				
		TOTAL BOND ISSUE - \$5,815,000 PLUS PREMIUM OF \$308,606.25		2/28/23 - TM - ANNUAL PRINCIPAL - FORMAT FUTURE +70,000				

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
19500	DEBT SERVICE							
457	19500	47520 DEBT-INT	786,570.35	646,074.00	646,074.00	413,755.00	752,983.00	16.5%
		2011 REFUNDING BOND - TOWN & RSU					105,000.00	
		FY 19 - 497,325.00						
		FY 20 - 430,562.50						
		FY 21 - 355,125.00						
		FY 22 - 275,250.00.						
		FY 23 - 195,500.00						
		FY 24 - 107,000.00						
		FY 25 - 31,375.00						
		2016 SW Fire Station Bonds - Interest					32,076.00	
		FY 19 - 38,047.92						
		FY 20 - 37,113.84						
		FY 21 - 36,050.49						
		FY 22 - 34,857.87						
		FY 23 - 33,531.81						
		FY 24 - 32,076.48						
		2018 Shared Maint Facility Bonds - Interest					248,872.00	
		FY 19 - 149,000.						
		FY 20 - 292,884.						
		FY 21 - 282,445.						
		FY 22 - 271,634.						
		FY 23 - 260,451.						
		FY 24 - 248,872.						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
19500	DEBT SERVICE							
457	19500	47520 DEBT-INT	786,570.35	646,074.00	646,074.00	413,755.00	752,983.00	16.5%
		FY 21 BOND - PUB SAF BLDG ETC - \$4,960,544.		FY 22 INTEREST -181,591			124,710.00	
		POLICE & FIRE - \$3,600,000. - 20 YRS		FY 23 INTEREST -140,210				
		BRAND ROAD - \$480,000. - 10 YRS		FY 24 INTEREST -124,710				
		RTE 35 SIDEWALK - \$105,000. - 10 YRS		FY 25 INTEREST -109,210				
		SMART LIGHTS - \$359,000. - 10 YRS		FY 26 INTEREST - 93,710				
		ALMBULANCE - \$201,000. - 5 YRS		FY 27 INTEREST - 79,085				
		DUMP TRUCK - \$215,000. - 7 YRS		FY 28 INTEREST - 65,335				
		SMAR 1 2021 - BOND ISSUE		FY 29 INTEREST - 52,210				
				FY 30 INTEREST - 39,710				
				FY 31 INTEREST - 27,210				
				FY 32 INTEREST - 20,160				
				FY 33 INTEREST - 18,560				
				FY 34 INTEREST - 16,880				
				FY 35 INTEREST - 15,040				
				FY 36 INTEREST - 13,040				
				FY 37 INTEREST - 10,880				
				FY 38 INTEREST - 8,600				
				FY 39 INTEREST - 6,240				
				FY 40 INTEREST - 3,800				
				FY 41 INTEREST - 1,280				

NOTE: SEE TIF PORTION OF SMART LIGHTS FROM PIPELINE  
TIF IN TRANSFER FROM TIF IN ACCOUNT # 1000-37130

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
19500	DEBT SERVICE							
457	19500	47520 DEBT-INT	786,570.35	646,074.00	646,074.00	413,755.00	752,983.00	16.5%
		FY 22 BOND - \$4,790,000.					122,325.00	
		FIRE - SQUAD 7 - \$550,000.						
		MANCHESTER FIELDS - \$1,350,000		FY 22 - 23,237.50				
		DEPOT ST. RECONSTR - \$1,500,000		FY 23 - 133,725.				
		MISC PAVING -ROADS - \$1,390,000		FY 24 - 122,325.				
				FY 25 - 110,925.				
				FY 26 - 100,950.				
				FY 27 - 92,400.				
				FY 28 - 83,850.				
				FY 29 - 75,300.				
				FY 30 - 66,750.				
				FY 31 - 58,200.				
				FY 32 - 49,650.				
				FY 33 - 42,525.				
				FY 34 - 36,825.				
				FY 35 - 31,125.				
				FY 36 - 25,069.				
				FY 37 - 18,656.				
				FY 38 - 13,875.				
				FY 39 - 10,725.				
				FY 40 - 7,575.				
				FY 41 - 4,500.				
				FY 42 - 1,500.				

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
19500	DEBT SERVICE							
457	19500	47520 DEBT-INT	786,570.35	646,074.00	646,074.00	413,755.00	752,983.00	16.5%
		FY 23 BOND - \$2,950,000.		FY 23 - 37,687.50 (REFUNDING)			120,000.00	
		COLLINGWOOD CIRCLE - \$50,000.		FY 23 - 30,100.00 (NEW FUNDS)				
		MORRELL PROPERTY ETC - \$1,800,000.		FY 24 - 105,000.00 (REFUNDING)				
		PHINNEY LUMBER - \$500,000.		FY 24 - 120,000.00 (NEW FUNDS)				
		WASTE MNGMT WASTE CARTS - \$600,000.		FY 25 - 30,875.00 (REFUNDING)				
				FY 25 - 116,900.00 (NEW FUNDS)				
		INCLUDED ALSO IS THE REFUNDING OF THE 2011 BOND ISSUE - \$3,015,000.		FY 26 - 110,600.00 (NEW FUNDS)				
				FY 27 - 105,000.00 (NEW FUNDS)				
				FY 28 - 99,400.00				
		TOTAL BOND ISSUE - \$5,815,000 PLUS PREMIUM OF \$308,606.25		FY 29 - 93,800.00				
				FY 30 - 87,500.00				
				FY 31 - 80,500.00				
				FY 32 - 73,500.00				
				FY 33 - 66,500.00				
				FY 34 - 59,500.00				
				FY 35 - 53,200.00				
				FY 36 - 47,600.00				
				FY 37 - 42,000.00				
				FY 38 - 36,400.00				
				FY 39 - 30,800.00				
				FY 40 - 25,200.00				
				FY 41 - 19,600.00				
				FY 42 - 14,000.00				
				FY 43 - 8,400.00				
				FY 44 - 2,800.00				
458	19500	47525 NEW BONDS	0.00	100,000.00	100,000.00	0.00	10.00	-100.0%
		RD-2023-006					1.00	
		SW SIDEWALK - BLUE SEAL TO DEPOT ST						
		\$1,284,706.-INCLUDING 350,000 CDBG (195,024) -						
		BOND - APPROVED 275,000 DELAYED						
		PACTS - 400,000.						
		PACTS ADDITION - 11,000.						
		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.						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
19500	DEBT SERVICE							
458	19500	47525 NEW BONDS	0.00	100,000.00	100,000.00	0.00	10.00	-100.0%
		RD-2023-004		Engineering for River Road, 202 Intersection Improvements, and sidewalk from River Road to S Windham. This is the DOT/MPI project for FY24.			1.00	
		RIVER RD /202 INTERSECTION/SIDEWALK \$2,627,480. - FINAL						
		BOND approved 775,000 - (delayed)						
		ADDN'L BOND NEEDED \$602,480.		Pedestrian crosswalks at River Road and Rte 202/Bingas intersection with safe landing zones.				
		MDOT MPI - 625,000. (1000-33125)		Drainage improvements with stormwater improvements, and geometric improvements of intersection				
		MPI - YR 2 - 625,000.		Smart signal upgrade				
		ENGINEERING - 84,100		SEE BOND INFO 19500-47525				
				Pedestrian mobility improvement and safety				
				Traffic mobility				
				Signal upgrades, existing signals are old and difficult to find parts				
				Drainage and geometric improvements with stormwater improvements				
		FR-2024-006 RADIO COMM. INFRASTRUCTURE - MULTIPLE DEPTS \$1,500,000.		These collective departments radio communication infrastructure to include repeaters and associated base hardware and software that provide the emergency and non-emergency radio communications for our three departments at four remote locations in town has reached it useful life expectancy.			1.00	
		This Project will fund an upgrade to our infrastructure for Police, Fire-Rescue and Public Works Radio System.						
		RD-2020-009 Pinewood Acres Paving \$189,873.		Pavement preservation. Reviewed in FY 2020 and FY 2021. Delayed until FY 2023.			1.00	
		Paving tack, hand work, butt joints, and shoulder						
		RD-2023-002 Varney Mill Estate Subdivision \$712,800.		Catch basins are failing, do not take water creating ponding and icing conditions in winter.			1.00	
		Varney Mill Estate Subdivision - Renew catch basin drainage for 41 catch basins, repair basins as needed. Includes engineering services for design, bidding, and inspection.						
		RD-2023-003 Falmouth Road Rte 115 to Stevens Rd \$200,890.		Pavement preservation			1.00	
		Pavement preservation overlay						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
19500	DEBT SERVICE							
458	19500	47525 NEW BONDS	0.00	100,000.00	100,000.00	0.00	10.00	-100.0%
		RD-2023-007 Pope Road South - Route 202 to Route 302		Pavement preservation			1.00	
		\$465,665.						
		Paving overlay and shoulders - starting at Pope Road South from Rte 202 to Rte 302						
		RD-2023-008 Collinwood Cir & Running Brook Development		Pavement preservation			1.00	
		\$168,995						
		Paving and shoulders of Collinwood Circle and Running Brook Development.						
		RD-2023-009 Montgomery Road		Pavement preservation			1.00	
		\$146,238.						
		Paving and shoulders - all of Montgomery Road						
		TM-2024-001 WILLIAM KNIGHT BRIDGE REPAIR					1.00	
		\$700,000.						
		Repairs to William Knight Bridge.						
		Funding shared with State. MDOT estimate = \$1.5 million total project cost.						
459	19500	47530 LEASE PMT	263,067.65	384,677.00	384,677.00	124,999.07	276,880.00	-28.0%
		19-1 - GORHAM SAVINGS LEASING		PMT 5 OF 5			24,811.00	
		Off-Road Rescue/Woods Fire Truck (119,626.00.)						
		Gorham Saving Leasing Group LLC						
		5 year Advance Lease - 1.850%						
		FY 20 - \$24,810.28						
		FY 21 - \$24,810.28						
		FY 22 - \$24,810.28						
		FY 23 - \$24,810.28						
		FY 24 - \$24,810.28						



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

### 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
19500	DEBT SERVICE							
459	19500	47530 LEASE PMT	263,067.65	384,677.00	384,677.00	124,999.07	276,880.00	-28.0%
		22-1 BB COMMUNITY LEASING		PAYMENT 2 OF 5			19,816.00	
		NORTHEAST BANK						
		CARDIAC MONITORS						
		\$124,051. - 5 YRS - 1.81%						
		FY 23 - 19,815.68						
		FY 24 - 19,815.68						
		FY 25 - 19,815.68						
		FY 26 - 19,815.68						
		FY 27 - 19,815.68						
		22-2 BB COMMUNITY LEASING		PMT 2 OF 7			24,525.00	
		NORTHEAST BK						
		TRACKLESS SIDEWALK PLOW						
		\$157,996.00 - 7 YRS - 2.12%						
		FY 23 - 24,525.01						
		FY 24 - 24,525.01						
		FY 25 - 24,525.01						
		FY 26 - 24,525.01						
		FY 27 - 24,525.01						
		FY 28 - 24,525.01						
		FY 29 - 24,525.01						
		AXON PURCHASE AGREEMENT		FY 22 - 9,468.45			14,400.00	
		\$67,068 - POLICE TASERS, TRAINING & WARRANTY		FY 23 - 14,000.00				
				FY 24 - 14,400.00				
				FY 25 - 14,400.00				
				FY 26 - 14,400.00				
		PAYMENT 3 OF 5						
		PW-2020-004		this replaces a 2012 3/4 t 4x4 PU which will remain in fleet			11,374.00	
		PICKUP #98 - 5 YRS		for use by new staff				
		(50,000) (19100)						
		1 ton PU with Plow, sander & power lift tail gate		TO BE LEASED - WAITING FOR EQUIPMENT TO ARRIVE				
				2/23/23 - INTEREST UPDATED 4.45%				

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
19500	DEBT SERVICE							
459	19500	47530 LEASE PMT	263,067.65	384,677.00	384,677.00	124,999.07	276,880.00	-28.0%
		FR-2022-005		The ATV would be available for emergency response for off road trail in town. The Town does not currently have this capability .			10,236.00	
		ATV & Equipment - 5 YRS		Potential share with the Rec Dept.				
		45,000.		2/23/23 - UPDATED INTEREST -4.45%				
		Purchase a year round side by side type ATV for emergency services use during off road rescues, brush fires and search and rescue. It could also be used to access our many miles of trails within our recreational spaces to include the Mountain Division Trail, Lowell Preserve, Dundee and Lippman Parks.		The ATV would be available for emergency response for off road trail in town. The Town does not currently have this capability .				
				Potential share with the Rec Dept.				
				The ATV would be available for emergency response for off road trail in town. The Town does not currently have this capability .				
				Potential share with the Rec Dept.				
				TO BE LEASED - WAITING FOR EQUIPMENT TO ARRIVE				
				payment in advance				
		PW-2023-001		Replacing pickup #81 as a front line truck. Pickup #81 moved to highway support. This truck will be used for parking lot plowing.			12,511.00	
		PICKUP # 82		TO BE LEASED - WAITING FOR EQUIPMENT TO ARRIVE				
		55,000		2/23/23 - INTEREST UPDATED - 4.45%				
		One ton 4x4 with plow and sander.						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
19500	DEBT SERVICE							
459	19500	47530 LEASE PMT	263,067.65	384,677.00	384,677.00	124,999.07	276,880.00	-28.0%
		23 BB COMMUNITY LEASING NORTHEAST BANK PW-2023-007 DUMP TRUCK # 3 \$170,919. = 7 YRS - 4.45% PAYMENT 1 OF 7 FY24 - 28,976.14 FY25 - 28,976.14 FY26 - 28,976.14 FY27 - 28,976.14 FY28 - 28,976.14 FY29 - 28,976.14 FY30 - 28,976.14		advance payment - 7 yrs LEASED - FEB 23			28,976.00	
		FR-2025-010 - AMBULANCE 1 \$178,000. - LEASE - 7 YRS - 3.25%		payments in advance			30,152.00	
				TO BE LEASED - WAITING FOR EQUIPMENT TO ARRIVE				
				2/23/23 - UPDATED INTEREST - 4.45%				
		FR-2021-002 FIRE DEPT CAR 3  \$51,000 - 5 YRS - 3.25%		payment in advance			11,601.00	
				2/23/23 - UPDATE INTEREST - 4.45%				
		23-1 BB COMMUNITY LEASING NORTHEAST BK 22 GM SIERA - \$58,785.18 FIRE STRETCHERS - \$127,057.74 PELICAN SWEEPER - 229,500.00 TOTAL \$415,342.92 - 2.84% 7 YRS		FY 23 - 66,258.58 FY 24 - 66,258.58 FY 25 - 66,258.58 FY 26 - 66,258.58 FY 27 - 66,258.58 FY 28 - 66,258.58 FY 29 - 66,258.58			66,259.00	
		PAYMENT 2 OF 7						
		23-2 BB COMMUNITY LEASING NORTHEAST BANK CPR COMPRESSION UNIT - \$48,140.22 PD CRASH RECON TRUCK - 36,111.00 FR UNIT 8 F-250 - 47,183.00 TOTAL - 131,434.22		FY 24 - 22,218.99 FY 25 - 22,218.99 FY 26 - 22,218.99 FY 27 - 22,218.99 FY 28 - 22,218.99 FY 29 - 22,218.99 FY 30 - 22,218.99			22,219.00	
		PAYMENT 1 OF 7						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
19500	DEBT SERVICE							
460	19500	47531 NEW LEASES	0.00	0.00	0.00	0.00	93,306.00	0.0%
		FR-2025-011 AMBULANCE 2 - AMR \$185,000.		Replaces 2017 Ford/Braun ambulance			31,338.00	
		Replaces 2017 Ford/Braun ambulance		2/23/23 - EST PMT 4.45%				
				31,338.				
		FR-2025-014 UNIT 9		Replace 2012 3/4 ton extended cab pickup truck. Assigned to North Station for medical response and utility.			10,671.00	
		63,000.		2/23/23 - EST PMT 4.45%				
		Replace 2012 3/4 ton extended cab pickup truck		10,671.				
		FR-2023-003 CAR 4		This vehicle was purchased new in 2016 and has reached its life expectancy as an emergency response vehicle			8,978.00	
		\$53,000.		2/23/23 - EST PMT 4.45%				
		This capital project would replace the deputy chief's vehicle known as Car 4.		\$8,978.				
		PW-2022-007 - DUMP TRUCK #4		Replacement Schedule 2024 or as needed			42,317.00	
		Replacement of 2013 Intern 6-wheel dump truck and plow at an estimated cost of \$250,000		2/23/23 - EST PMT 4.45%				
				42,317.				
		PW-2024-005 - TRACKLESS SIDEWALK MACHINE		To clean sidewalks during winter weather events, to clean up in the spring and to get more roadside mowing done.			1.00	
		1- Trackless Sidewalk Machine for snowplowing, sweeping and roadside mowing.		Replace 2009 MT-6 trackless. Price includes ribbon snow blower and boom mower.				
		\$215,000.						

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
<b>19500</b>		<b>DEBT SERVICE</b>							
460	19500	47531	NEW LEASES	0.00	0.00	0.00	0.00	93,306.00	0.0%
			LB-2022-001 VEHICLE					1.00	
			\$44,535.						
			This project will fund the first vehicle for the library. Ram Promaster \$41,190 or Ford Transit Connect \$32,790. Vehicle branded wrap \$1,995. Cell service and equipment \$1,350.						
			TRANSFER TO LEASE FUNDING						
			TOTAL DEBT SERVICE	3,683,038.00	4,044,151.00	4,044,151.00	3,452,154.07	4,086,579.00	1.0%
<b>19700</b>		<b>SEWER</b>							
461	19700	46960	PWD ASSMT	0.00	0.00	0.00	0.00	0.00	0.0%
			TOTAL SEWER	0.00	0.00	0.00	0.00	0.00	0.0%

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
19850	COUNTY TAXES							
462	19850	44100 ADMIN SVCS	1,565,391.00	1,630,848.00	1,630,848.00	1,630,848.00	1,813,946.00	11.2%
		CUMBERLAND COUNTY TAXES		The Town is required to pay its portion of the Cumberland County Tax (37,267,759), which is payable on or before the first day of September 2023.			1,813,946.00	
		The County of Cumberland sends an annual assessment in February of each year.		town valuation - \$2,914,100,000.				
		The county's mill rate for FY22 is .0006252891 or .625 per thousand. This represents an increase of 3.87% in taxes.		tax rate - 0.0005709954 (increase 5.32%) \$1,663,938.				
		2018 State Valuation - 1,916,750,000.		change from calendar year to fiscal year				
		2018 County Tax - 1,332,023.		cumberland county assess - \$16,798,860.				
		2019 State Valuation - 2,095,000,000.		town valuation \$2,914,100,000				
		2019 County Tax - 1,435,970. - 4.99% INC		tax rate - 0.0002573826 (decrease 52.53%) \$750,039.				
		2020 State Valuation - 2,272,500,000.		750,039 / 5 yrs = 150,008 per year				
		2020 County Tax - 1,516,404 -- 5.06% INC		total increase fy 24 - 183,098.				
		2021 State Valuation - 2,441,900,000.						
		2021 County Tax - \$1,565,391 - -\$5.25 DEC						
		2022 State Valuation - 2.608,150,000.						
		2022 County Tax - \$1,630,848. - 4.18% inc						
		FY 15 - \$1,132,911.						
		FY 16 - \$1,216,178.						
		FY 17 - \$1,264,831.						
		FY 18 - \$1,304,678.						
		FY 19 - \$1,332,023.						
		FY 20 - \$1,435,970.						
		FY 21 - \$1,516,404.						
		FY 22 - \$1,565,391.						
		FY 23 - \$1,630,848						
		<b>TOTAL COUNTY TAXES</b>	<b>1,565,391.00</b>	<b>1,630,848.00</b>	<b>1,630,848.00</b>	<b>1,630,848.00</b>	<b>1,813,946.00</b>	<b>11.2%</b>

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
<b>19851</b>	<b>EDUCATION - RSU # 14</b>							
463	19851	44100 ADMIN SVCS RSU 14 - EDUCATION ASSESSMENT	22,223,721.14	24,320,184.00	24,320,184.00	16,213,455.77	24,320,184.00 24,320,184.00	0.0%
		FY 15 - 16,993,174. FY 16 - 17,699,917. FY 17 - 18,263,875. FY 18 - 19,664,904. FY 19 - 21,247,844. FY 20 - \$22,081,146. FY 21 - \$23,154,452. FY 22 - \$22,223,721. FY 23 - \$24,320,184.						
464	19851	44101 RSU FUTASS	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL EDUCATION - RSU # 14	22,223,721.14	24,320,184.00	24,320,184.00	16,213,455.77	24,320,184.00	0.0%
<b>19900</b>	<b>PROPERTY TAX OVERLAY</b>							
465	19900	48220 OVERLAY THE ASSESSORS OR, IN PRIMARY ASSESSING AREAS, THE MUNICIPAL OFFICERS MAY ASSESS ON THE ESTATES SUCH SUM ABOVE THE SUM NECESSARY FOR THEM TO ASSESS, NOT EXCEEDING 5% THEREOF AS A FRACTIONAL DIVISION RENDERS CONVENIENT, AND CERTIFY THAT FACT TO THEIR MUNICIPAL TREASURER.	0.00	96,790.00	96,790.00	0.00	96,790.00 96,790.00	0.0%
		TY11 - 126,049 TY12 - 108,786 TY13 - 111,735 TY14 - 56,706 TY15 - 44,080 TY16 - 49,787 TY17 - 60,473 TY18 - 154,278 TY19 - 71,849 TY20 - 579,079 TY21 - 741,664 TY22 - 96,790.						
		TOTAL PROPERTY TAX OVERLAY	0.00	96,790.00	96,790.00	0.00	96,790.00	0.0%

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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
<b>19910</b>	<b>GENERAL CONTINGENCY</b>							
466	19910	43100 SUPP & MTL	0.00	100,004.00	100,004.00	0.00	100,004.00	0.0%
		This is one of two contingency funds included in the annual budget and offset by fund balance (i.e. no additional property taxes were raised to fund it). The purpose of this account is to provide flexibility to the Council in dealing with unforeseen problems or opportunities without seeking a supplemental appropriation by calling a special town meeting.		PROPERTY TAX - ROUNDING - \$4.			100,004.00	
		TOTAL GENERAL CONTINGENCY	0.00	100,004.00	100,004.00	0.00	100,004.00	0.0%
<b>19920</b>	<b>ENERGY &amp; WEATHER EMERG FUND</b>							
467	19920	43100 SUPP & MTL	29,500.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
		This is one of two contingency funds included in the annual budget and offset by fund balance (i.e. no additional property taxes were raised to fund it). It was established specifically to address the challenges presented by an unusually severe winter and expenses such as overtime and road salt in public works, or to deal with energy price spikes without adding unnecessarily to department budgets and without seeking a supplemental appropriation by calling a special town meeting.					100,000.00	
		TOTAL ENERGY & WEATHER EMERG FUND	29,500.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
		<b>TOTAL GENERAL FUND</b>	<b>47,353,863.35</b>	<b>55,672,150.00</b>	<b>57,578,431.71</b>	<b>36,354,077.68</b>	<b>56,093,711.00</b>	<b>0.8%</b>



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

ACCOUNTS FOR PROJECTION 20241 TOWN OF WINDHAM - OPERATING BUDGET FY24								
2110	SEWER FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2024 MANAGER	PCT CHANGE
22110	SEWER FUND							
468	22110	46960 PWD ASSMT	403,655.00	536,748.00	536,748.00	388,172.00	517,110.00	-3.7%
		SW SEWER ASSESS,EMT		1/3/22 - SEWER ASSESSMENT FROM			466,038.00	
		Portland Water District Assessment		PORTLAND WATER DISTRICT				
				12 MONTHS - \$464,880.				
		FISCAL YEAR 24						
		6 months at 38,740. X 6 = \$232,440.		1/3/23 - SEWER ASSESSMENT FROM				
		6 months at 38,933. X 6 = \$233,598.		PORTLAND WATER DISTRICT				
				12 MONTHS - \$467,196.				
				SEWER USER FEES				
				FY 21 - BASE RATE = \$48.84 (5HCF)				
				- ADDITIONAL RATE (HCF) - \$7.				
				- READY TO SERVE RATE - \$30.				
				FY 23 - BASE RATE = \$48.84				
				- ADDITIONAL RATE (HCF) - \$7.75				
				- READY TO SERVE RATE - \$30.				
				APPROVED RATES BEGIN MAY 2020				
		NW SEWER ASSESSMENT		1/3/22 - SEWER ASSESSMENT FROM			51,072.00	
		Portland Water District Assessment		PORTLAND WATER DISTRICT				
				12 MONTHS - \$53,532.				
		FISCAL YEAR 2024		1/3/23 - SEWER ASSESSMENT FROM PORTLAND WATER				
		6 months at 4,461. x 6 = 26,766.		DISTRICT				
		6 months at 4,051. x 6 = 24,306.		12 MONTHS - \$48,612.				
		ASSESSMENT FOR NW SEWER PROJECT						
				SEWER USER FEES				
				FY 21 - BASE RATE = \$48.84 (5HCF)				
				- ADDITIONAL RATE (HCF) - \$7.				
				- READY TO SERVE RATE - \$30.				
				FY 23 - BASE RATE = \$48.84				
				- ADDITIONAL RATE (HCF) - \$7.75				
				- READY TO SERVE RATE - \$30.				
				APPROVED RATES BEGIN MAY 2020				



# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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						
471	22120	41120 REG PT Per Diem Staff - All positions covered by User Fees	140,270.96	163,643.00	163,643.00	105,443.86	173,805.00	6.2%
				• Per Diem Van Drivers/ Gym Supervisors/Programming Aides o Salary Range - \$13.80-\$15.80/hr o 25-28 hrs/week			22,000.00	
		Summer Camp Staff - All positions covered by user fees		Accounts for minimum wage increase from \$12.75 - \$13.80 in January 2023 o Salary Range - \$13.80-\$18.00/hr o Hours/week range from 24-40; occasionally above 40 for Camp Directors and Assistant Directors			142,110.00	
		Summer Track Program		Accounts for minimum wage increase from \$12.75 - \$13.80 in January 2023 - All positions covered by User Fees			9,695.00	
472	22120	42220 PAY TAX FICA/Medicare and Workers Comp - wage driven benefits for recreation programming.	0.00	15,423.00	15,423.00	0.00	15,423.00	0.0%
							15,423.00	
473	22120	43100 DAYCMPSUPP All equipment, arts and craft supplies, t-shirts for day camp programs.	10,821.06	11,000.00	11,000.00	6,778.85	12,000.00	9.1%
				Increase of \$1000 to account for anticipated growth in program and increase in costs of supplies			12,000.00	
474	22120	43101 SUPPOTH Supplies and materials for all other programs (not Day Camp).	5,307.03	8,000.00	8,000.00	1,416.87	9,000.00	12.5%
				Increase of \$1000 to account for anticipated growth in programs and increase in costs of supplies			9,000.00	
475	22120	43220 FUEL GAS Vehicle fuel, yearly anticipated use and amount necessary for the Recreation Van and Bus, and the Bus shared with Social Services .	1,046.63	3,000.00	3,000.00	1,663.17	3,000.00	0.0%
							3,000.00	
476	22120	44400 PROF SVCS Credit card assignment fees for in-office use of credit card and on-line registration system: This account reflects both the credit card fees that are paid by people using their credit card when they come into the office or at Dundee Park (this fee gets absorbed) and for those people using their credit card when registering on-line through the registration software (this fee gets passed onto the customer).	8,155.76	7,500.00	7,500.00	7,347.06	10,000.00	33.3%
				Increase of \$2500 to reflect growth in programs and more credit card usage at Dundee Park			10,000.00	
477	22120	45320 VE MT SVCS Vehicle maintenance, typical and annual maintenance check for (3) vehicles. Shared maintenance costs on shared vehicle with SS.	495.00	0.00	0.00	55.51	500.00	0.0%
							500.00	

# Town of Windham

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS - EXPENDITURES

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								
478	22120	46989	CNTSVSDAY	9,492.49	40,000.00	40,000.00	28,252.20	40,000.00	0.0%
			Includes transportation fees and enrichment program fees (i.e. SJC for swim lessons; contracted vendors for special events)						
479	22120	46990	OT CONT SV	55,426.77	50,000.00	50,000.00	71,027.42	70,000.00	40.0%
			Contracted services for all programs and services (USATF, After School Enrichment, Discount Ticket programs)						
			Supported by user fees; Increase of \$20,000 accounts for increased participation in all of these programs						
480	22120	46991	COMM EVT	9,737.21	11,000.00	11,000.00	7,460.41	12,000.00	9.1%
			Community special events - all expenses for special events during the year that are provided to the community free of charge						
			Increased by \$1000 to reflect rising costs and increased participation						
481	22120	46992	SR PROGRAM	7,078.84	6,000.00	6,000.00	7,040.39	12,000.00	100.0%
			Senior programs - all expenses for the senior programs during the year.						
			Supported by user fees and senior scholarship program provided through Social Services. Increase of \$6000.00 due to increased program offerings and significant increase in participation						
482	22120	48110	XFR GENF	0.00	0.00	0.00	0.00	105,000.00	0.0%
			RECREATION PROGRAMS FUND BALANCE						
			FY 24 TRANSFER \$105,000.						
			14 PASSENGER BUS - 75,000.						
			EVENT TRAILER - 30,000.						
			TRANSFER TO GF - 1000-37132						
			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.						
			TOTAL RECREATION PROGRAM FUND	247,831.75	315,566.00	315,566.00	236,485.74	462,728.00	46.6%
			<b>TOTAL RECREATION PROGRAM FUND</b>	<b>247,831.75</b>	<b>315,566.00</b>	<b>315,566.00</b>	<b>236,485.74</b>	<b>462,728.00</b>	<b>46.6%</b>
			<b>GRAND TOTAL</b>	<b>48,032,116.10</b>	<b>56,524,464.00</b>	<b>58,430,745.71</b>	<b>37,021,705.42</b>	<b>57,231,938.00</b>	<b>1.25%</b>