

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET									
		2024	2025	2025	2025	2026	PCT		
		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE		
1000	GENERAL FUND								
11100	TOWN COUNCIL						GENERAL GOVERNMENT		
1	11100	41110	REG FT	13,230.00	13,230.00	13,230.00	7,441.91	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).		DEPT HEAD FY26 REMAINS THE SAME				13,230.00	
2	11100	44200	LEGAL SVCS	138,890.60	150,000.00	150,000.00	92,042.38	150,000.00	0.0%
		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 (Beacon, Tifs, Rio Dr, Manchester, Forbes Ln, Marijuana) FY 23 - 194,338.75 (Morrell Prop, Bils, Phinney, Private Rds, Sposedo Rd, Manchester School, Cannabis) FY 24 - 138,890.60 (PWD, Sewer, 119 Trails End, Keddy Mill, Gilman, Morrell Prop)				150,000.00	
3	11100	44300	AUDIT SVCS	23,000.00	30,000.00	30,000.00	13,400.00	30,000.00	0.0%
		Audit services. New Audit Team in FY23. Hank Farrah - 13,800 Peter Hall - 12,000 Single Audit - 4,200		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 - 23,000 FY 24 - 23,000				30,000.00	
				FY 26 WILL LIKELY REQUIRE A SPECIAL AUDIT AS OVER 1,000,000 (REQUIREMENT WAS 750K IN PREVIOUS FISCAL YEARS) IN FEDERAL FUNDS WILL BE SPENT - CALLED A SINGLE AUDIT					
4	11100	46410	TRV EXP	470.44	2,000.00	2,000.00	201.17	1,500.00	-25.0%
		Travel and accommodations for events such as the MMA Convention, Congressional delegation meetings, and other local training, events, and meetings.						1,500.00	

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				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND								
11100	TOWN COUNCIL								GENERAL GOVERNMENT
5	11100	46910	TRNG/CONF	687.88	1,000.00	1,000.00	0.00	1,000.00	0.0%
			Registration and attendance at conferences, training seminars, meetings, and other events.					1,000.00	
6	11100	46920	MMBR DUES	81,432.52	82,368.00	82,368.00	55,001.00	88,431.00	7.4%
			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 FY 23 - 41,664 FY 24 - 44,383				51,758.00	
			Membership Dues: \$40,000 PACTS UPWP Local Match: \$11,758 (FY25 amount of \$11,416 with 3% est. increase)						
			MaineDOT decreased their FHWA & FTA funding by 5% in FY25 (which represented 75% of UPWP) so UPWP Local Match increased significantly as a result.						
			Maine Municipal Association annual dues.					22,500.00	
				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 FY 23 - 21,170 FY 24 - 21,664					
				Estimated 3-4% increase					

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				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND								
11100	TOWN COUNCIL								GENERAL GOVERNMENT
6	11100	46920	MMBR DUES	81,432.52	82,368.00	82,368.00	55,001.00	88,431.00	7.4%
			RTP Lakes Region Explorer.		FY 16 - 9,656			10,000.00	
					FY 17 - 9,656				
					FY 18 - 9,656				
					FY 19 - 9,656				
					FY 20 - 7,375				
					FY 21 - 8,500				
					FY 22 - 8,500				
					FY 23 - 8,500				
					FY 24 - 10,000				
					FY 25 - 10,000				
			Maine Development Foundation dues.		FY 15 - 300			600.00	
					FY 16 - 300				
					FY 17 - 300				
					FY 18 - 300				
					FY 19 - 300				
					FY 20 - 350				
					FY 21 - 0				
					FY 22 - 300				
					FY 23 - 300				
					FY 24 - 300				
			American Society of Composers, Authors & Publishers fee. For use of licensed music.		FY 15 - 330			483.00	
					FY 16 - 335				
					FY 17 - 335				
					FY 18 - 335				
					FY 19 - 357				
					FY 20 - 460				
					FY 21 - 483				
					FY 22 - 390				
					FY 23 - 420				
					FY 24 - 434				
					FY 25 - 445				
			Broadcast Music, Inc. For use of licensed music.		FY 15 - 330			460.00	
					FY 16 - 335				
					FY 17 - 335				
					FY 18 - 335				
					FY 19 - 358				
					FY 20 - 364				

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ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET						
	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER	PCT CHANGE
		FY 21 - 368				
		FY 22 - 391				
		FY 23 - 421				
		FY 24 - 435				
		FY 25 - 446				
SESAC Music License. For use of licensed music.		FY 19 - 438			630.00	
		FY 20 - 460				
		FY 21 - 483				
		FY 22 - 513				
		FY 23 - 553				
		FY 24 - 581				
		FY 25 - 610				
Sebago Lake Region Chamber of Commerce. Annual dues.		FY 19 - 510			2,000.00	
		FY 20 - 500				
		FY 21 - 500				
		FY 22 - 600				
		FY 23 - 2,000				
		FY 24 - 2,000				
		FY 25 - 2,000				
Maine Service Center Coalition		FY 18 - 2,088.00			0.00	
Coalition will continue to work with a group of organizations to restore full		FY 19 - 0.00				
funding of all revenue to municipalities. Our strategy includes holding		FY 20 - 2,178.36				
every Maine legislator accountable for every vote that impacts municipal		FY 21 - 2,182.32				
revenue or impairs our ability to provide property tax relief to our citizens.		FY 22 - 2,216.52				
		FY 23 - 2,216.52				
		FY 24 - 2,216.52				
		TM 1/29/25: -2,300				
TOTAL 11100 - TOWN COUNCIL	257,711.44	278,598.00	278,598.00	168,086.46	284,161.00	2.0%

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ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET										
		2024	2025	2025	2025	2026	PCT			
		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE			
1000	GENERAL FUND									
11200	TOWN MANAGEMENT						GENERAL GOVERNMENT			
7	11200	41110	REG FT	873,542.91	981,660.00	981,660.00	532,999.88	1,199,003.00	22.1%	
			Annual salaries and wages for Town Manager, Assistant Town Manager, Finance Director, Assistant Finance Director, Human Resources Director, Executive Assistant, Safety Compliance Officer, Finance Coordinator, Payroll & Benefits Manager, and Special Projects Administrative Assistant	3.5% COLA 01/29/25 TM request Assistant Town Manager +\$135,000				1,199,003.00		
8	11200	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%	
								0.00		
9	11200	41210	OT-REG	0.00	4,000.00	4,000.00	175.42	4,000.00	0.0%	
					DEPT HEAD FY26 REMAINS THE SAME			4,000.00		
10	11200	43100	SUPP & MTL	16,516.36	9,500.00	9,500.00	6,257.74	11,000.00	15.8%	
			Operating supplies, paper goods, etc.		Increase to cover additional supplies, materials and office equipment for staff, and to stock staff refreshments (coffee/tea) in kitchen.			11,000.00		
11	11200	43610	BOOKS MAPS	606.50	1,000.00	1,000.00	0.00	1,000.00	0.0%	
			Professional books and publications.					1,000.00		
12	11200	43710	POSTAGE	5,406.12	10,000.00	10,000.00	3,372.68	9,000.00	-10.0%	
			Portion of postage costs assigned to manager and finance office; postage meter rental, service and supplies.		PB Postage Meter Lease: \$2,188 (\$544.47 Quarterly) Postage Meter Supplies: \$1,312 Postage: \$5,500			9,000.00		

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		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE	
1000	GENERAL FUND							
11200	TOWN MANAGEMENT							GENERAL GOVERNMENT
13	11200 44400 PROF SVCS	14,322.50	80,000.00	80,000.00	12,726.56	70,035.00		-12.5%
	Professional services for projects and issues that arise during the year (appraisals, engineering, continued leadership development program, succession plan, general code, land use revenue, etc).		FY 19 & FY 20 EXPENSES INCLUDED EATON PEABODY FY 19 - 73,256.17 FY 20 - 26,204.35 FY 21 - 285.00 FY 22 - 5,540.93 FY 23 - 25,944.40 FY 24 - 14,322.50			40,000.00		
	POLLING & SURVEYS		COMMUNITY INPUT - SURVEYS & POLLING			30,000.00		
	WORK WITH COMMUNICATION DEPT							
	TimeValue Software		Annual charge for software used for amortization schedules			35.00		
14	11200 45330 EQ MT SVCS	299.95	0.00	0.00	359.94	0.00		0.0%
	Miscellaneous equipment maintenance for office machines other than that covered by maintenance agreements.					0.00		
15	11200 46210 TEL-LAND	12,819.43	14,000.00	14,000.00	7,561.14	14,700.00		5.0%
	Telephone and cellular charges.		Estimated 5% increase in charges.			14,700.00		
16	11200 46310 ADVRTSNG	10,223.69	15,000.00	15,000.00	6,518.15	15,000.00		0.0%
	Advertising for special events, programs, some shared personnel/help wanted advertising, advertising requests for proposals, etc.					15,000.00		
17	11200 46410 TRV EXP	7,534.21	16,500.00	16,500.00	5,276.67	15,000.00		-9.1%
	Includes in-office training programs, manager's attendance at International City Management Association (ICMA) annual convention, attendance of others at NESGFOA, MMA, NPELA virtual and other conferences and training programs.					6,000.00		
	Travel allowance for Town Manager and Assistant Town Manager					6,000.00		
	TRAVEL HR DIRECTOR		POTENTIAL TRAVEL TO CONFERENCE			3,000.00		
18	11200 46510 PRINTING	154.94	2,000.00	2,000.00	7,699.22	10,000.00		400.0%
	Print services.		Business cards, flyers, postcards, etc			10,000.00		
			TM 1/29/25: +8,000					

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		2024	2025	2025	2025	2026	PCT	
		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE	
1000	GENERAL FUND							
11200	TOWN MANAGEMENT							GENERAL GOVERNMENT
19	11200 46520 COPY SVCS	3,128.71	5,000.00	5,000.00	1,503.93	5,000.00	0.0%	
	Annual maintenance contract on photocopier.					5,000.00		
20	11200 46910 TRNG/CONF	3,001.41	8,500.00	8,500.00	1,078.00	7,500.00	-11.8%	
	Expenses for business and attendance at training programs and association conferences.		HR Conference: \$2,000 Rem. Staff: \$5,500			7,500.00		
21	11200 46920 MMBR DUES	1,555.00	4,029.00	4,029.00	1,183.32	3,748.00	-7.0%	
	Maine Town, City, and County Management Association		Membership for Manager, ATM, and HR Director & Finance.			500.00		
	FY 18 - 313.79							
	FY 19 - 328.75							
	FY 20 - 138.75							
	FY 21 - 157.85							
	FY 22 - 284.00							
	FY 23 - 230.07							
	FY 24 - 292.50							
	Society for Human Resource Management		Membership cost increased to \$299			299.00		
	FY 18 - 209.00							
	FY 19 - 209.00							
	FY 20 - 209.00							
	FY 21 - 219.00							
	FY 22 - 229.00							
	FY 23 - 244.00							
	FY 24 - 0 (Payment was late; occurred in Oct 24 for \$264)							
	Maine Local Government HR Association		Membership for HR Director and Payroll and Benefits Manager \$40.00 each			80.00		
	FY 18 - 25.00							
	FY 19 - 25.00							
	FY 20 - 25.00							
	FY 21 - 35.00							
	FY 22 - 35.00							
	FY 23 - 35.00							
	FY 24 - 35.00							

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				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE	
1000	GENERAL FUND									
11200	TOWN MANAGEMENT							GENERAL GOVERNMENT		
21	11200	46920	MMBR DUES	1,555.00	4,029.00	4,029.00	1,183.32	3,748.00	-7.0%	
			ICMA		Decrease \$600 as membership dues are capped at \$1,400			1,400.00		
			FY 18 - 1096							
			FY 19 - 1088							
			FY 20 - 0.00							
			FY 21 - 1000 (paid in FY 22)							
			FY 22 - 0.00							
			FY 23 - 0.00							
			FY 24 - 0.00							
			National Public Employer Labor Relations Association		Slight increase in cost of membership.			209.00		
			FY 18 - 454.00							
			FY 19 - 205.00							
			FY 20 - 205.00							
			FY 21 - 205.00							
			FY 22 - 0.00							
			FY 23 - 187.82							
			FY 24 - 205.00							
			IPMA-HR (International Public Management Association for HR)		Increase in membership cost			195.00		
			FY 18 - 109.00							
			FY 19 - 109.00							
			FY 20 - 109.00							
			FY 21 - 114.00							
			FY 22 - 0.00							
			FY 23 - 156.00							
			FY 24 - 0.00							
			Maine Government Finance Office Associates		1 MEGFOA Voting Member: \$45 1 MEGFOA Additional Member: \$30			75.00		
			FY 18 - 35.00							
			FY 19 - 35.00							
			FY 20 - 0.00							
			FY 21 - 75.00							
			FY 22 - 75.00							
			FY 23 - 150.00							
			FY 24 - 75.00							
			Government Finance Office Association		1 Primary: \$190			490.00		

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		2024	2025	2025	2025	2026	PCT		
		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE		
		2 Add-Ons: \$150 each							
	FY 18 -								
	FY 19 - 35.00								
	FY 20 - 340.00								
	FY 21 - 340.00								
	FY 22 - 790.00								
	FY 23 - 340.00								
	FY 24 - 527.50 (Pro-rated add-on membership plus regular charges)								
	Membership to Maine Association of Payroll Professionals (MAPP)					55.00			
	FY 22 - 0.00								
	FY 23 - 40.00								
	FY 24 - 0.00								
	DocuSign					360.00			
	FY 23 - 360.00								
	FY 24 - 360.00								
	Sam's Club					0.00			
	FY 23 - 110.00								
	FY 24 - 0.00								
	Advanced Workplace Strategies					25.00			
	FY 23 - 25.00								
	FY 24 - 0.00								
	Maine Municipal Tax Collector's and Treasurer's Association (MMTCTA) Membership					60.00			
	FY 24 - 60.00								
22	11200	47430	OTHR EQP	2,000.00	2,000.00	2,000.00	0.00	2,140.00	7.0%
	Plan It Software							2,140.00	
	FY 23 - 800.00								
	FY 24 - 2,000.00								
	PLAN IT SOFTWARE IS USED FOR THE CAPITAL IMPROVEMENT PROGRAM - IT HAS BEEN SOLD AND THE NEW COMPANY MADE IMPROVEMENTS ETC								
TOTAL 11200 - TOWN MANAGEMENT		951,111.73	1,153,189.00	1,153,189.00	586,712.65	1,367,126.00	18.6%		

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			2024	2025	2025	2025	2026	PCT
			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND							
11300	COLLECTION & REGISTRATION						GENERAL GOVERNMENT	
23	11300	41110 REG FT	180,479.55	187,632.00	187,632.00	102,482.06	198,798.00	6.0%
		Annual salaries and wages for Deputy Tax Collector and two Tax Collection Assistants.		3.5% COLA			198,798.00	
24	11300	41120 REG PT	17,113.03	0.00	0.00	0.00	0.00	0.0%
		Annual wages for one part-time 28-hour/week Tax Collection Administrative Assistant. (Removed January of 2024)					0.00	
				I would like to request to add a part timer for our department for FY26.				
				When I started here, we had 4 full timers, and 1 part timer working 24 hours.				
				We were then cut to 3 full timers and 1 part timer working 28 hours in Aug 2021.				
				This was manageable to have 3 full timers and 1 part timer.				
				When Lucy went to the Finance Office in December of 2023, we have been with only 3 full timers since.				
				We have given this a try, but this has been a struggle at most times for us.				
				Many, many mistakes have been made with us being so shorthanded, and we had to make the State aware of some. Examples are, missing signatures, wrong plate numbers, cash shortages, and re-registering the incorrect vehicle more than once.				
				Our quality of customer service has gone down, having less time for interactions, due to time constraints.				
				Vacation and sick days make us even more shorthanded. We have not been able to have two people take the same time off, and				
				We all feel guilty taking any time off, worrying about the department.				
				We have missed making our daily bank deposits occasionally due to being short staffed.				
				In addition to our tasks at the counter waiting on people, there are many, many tasks "behind the scenes" that we are getting behind on. We have to maintain (cut, and log) inventory stickers. We typically receive at least 800-1000 stickers a month for motor vehicles. We have to				

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				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
				<p>We have not seen a huge increase in online transactions at all. Our passport numbers/revenue have been lower due to being restricted in when we are able to schedule. Our snowmobile numbers/revenue have been lower in person and online for the past 2 years due to minimal snow amounts. These are the only two items that have seen some decreases.</p> <p>We will have more changes this new FY as we will have a new town clerk take over. Whoever gets the position will need to concentrate on training, and will not be able to be at the counter nearly as much as they are now. Even though that is not on "our side", it greatly effects our area.</p> <p>We do many of the clerk's tasks, as they do ours. We are not as separated as it may seem.</p> <p>It takes up to a full year for a new person to be trained and feel comfortable in the position. I am attaching some numbers to compare, and hope that you strongly consider adding our part timer back to our department.</p> <p>I would be happy to answer any questions, should you have any.</p> <p>I have the FY totals and 1st Q comparisons for the miscellaneous items available for your viewing.</p> <p>DEPT HEAD FY26 24 HOUR PER WEEK PART TIME ADMIN RETURNED TO DEPT +29,546</p> <p>01/29/2025 TOWN MANANGER REQ</p> <p>REMOVE DEPT HEAD REQUEST OF PART TIME EMPLOYEE -\$29,546</p>					
25	11300	41210	OT-REG	150.22	3,500.00	3,500.00	408.10	3,500.00	0.0%
For anticipated time staff may have to work beyond normal working hours.				DEPT HEAD FY26 REMAINS THE SAME				3,500.00	

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1000	GENERAL FUND							
11300	COLLECTION & REGISTRATION						GENERAL GOVERNMENT	
26	11300	43100 SUPP & MTL	2,824.98	3,500.00	3,500.00	1,201.79	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	
27	11300	43610 BOOKS MAPS	43.95	500.00	500.00	0.00	200.00	-60.0%
		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.					200.00	
		Decreasing for FY26 due to most red book values are in Munis and we haven't had to use this account much						
28	11300	43710 POSTAGE	9,873.41	15,000.00	15,000.00	9,288.53	16,000.00	6.7%
		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.					16,000.00	
				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				
				FY 23 - 10,127.66				
				FY 24 - 9,873.41				
29	11300	44400 PROF SVCS	7,818.32	16,000.00	16,000.00	6,643.92	16,000.00	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.					16,000.00	
30	11300	45330 EQ MT SVCS	0.00	500.00	500.00	0.00	500.00	0.0%
		Maintenance and repairs for eight printers and fourteen computers.					500.00	
31	11300	46210 TEL-LAND	1,532.46	1,090.00	1,090.00	883.58	1,300.00	19.3%
		Cost of two telephone lines and a fax line. Fairpoint Data lines.					1,300.00	
32	11300	46310 ADVRTSNG	333.00	300.00	300.00	0.00	340.00	13.3%
		Advertising for Spring due date in lieu of mailing out a second bill.					340.00	
								FY26 increased from 300 to 340 as advertising prices have increased

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				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND								
11300	COLLECTION & REGISTRATION								GENERAL GOVERNMENT
33	11300	46410	TRV EXP	899.50	1,350.00	1,350.00	346.16	1,350.00	0.0%
			Training for employees to attend seminars and workshops throughout the year. We are required to be trained yearly by the Bureau of Motor Vehicles and by the U. S Dept of State. Also pays for travel to the bank for deposits. This also allows the Assistant Tax Collector to attend tax conferences.					1,350.00	
34	11300	46910	TRNG/CONF	375.00	600.00	600.00	55.00	500.00	-16.7%
			This covers any class fees to the Tax Collectors Association, or any other beneficial trainings to our dept.		FY26 decreasing to 500 from 600			500.00	
35	11300	47430	OTHR EQP	1,193.96	2,000.00	2,000.00	0.00	1,500.00	-25.0%
			Replacement of office equipment is included in the capital equipment replacement plan in case of mechanical failure.		FY26 decreasing from 2000 to 1500 as we haven't had to use this account much			1,500.00	
TOTAL 11300 - COLLECTION & REGISTRATION				222,637.38	231,972.00	231,972.00	121,309.14	243,488.00	5.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET									
		2024	2025	2025	2025	2026	PCT		
		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE		
1000	GENERAL FUND								
11400	INFORMATION SERVICES						GENERAL GOVERNMENT		
36	11400	41110	REG FT	266,690.88	312,658.00	312,658.00	171,246.47	333,957.00	6.8%
			Annual salaries and wages for the Information Services Manager, Systems Administrator, GIS Project Administrator, and Help Desk Technician	3.5% COLA				333,957.00	
37	11400	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%
			No internship this year					0.00	
38	11400	41210	OT-REG	2,001.31	3,000.00	3,000.00	866.44	2,250.00	-25.0%
			Overtime costs associated with nights/weekends work for on-call and projects.					2,250.00	
39	11400	43100	SUPP & MTL	1,669.72	3,000.00	8,000.00	788.47	2,750.00	-8.3%
			Paper, labels, pens, batteries and other supplies.					500.00	
			Plotter Paper, ink, maintenance, etc and general supplies for GIS.					2,250.00	
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	12,045.00	11,000.00	11,000.00	8,720.00	11,000.00	0.0%
			Misc. consulting, planning and support fees.					3,000.00	
			Tax Map Preparation					8,000.00	
42	11400	45330	EQ MT SVCS	317,757.84	333,205.00	333,205.00	259,858.49	340,186.00	2.1%
			Annual support and licensing fee for Munis software. Assumes 5.5% increase over previous years invoice.					105,776.00	
			Annual service and toner contract					7,950.00	
			Licensing for Meraki switches and firewalls.					17,500.00	
			Yearly subscription for Archive Social					4,600.00	
			Licensing fee for Open Fox (Police crime database)					180.00	
			Renewals for security certificates and domain names.					350.00	
			Cradlepoint GPS Licenses					600.00	
			Three Administration subscription licenses for PDQ Deploy and PDQ Inventory- A tool used to help administrate software deployment.					4,350.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET								
			2024	2025	2025	2025	2026	PCT
			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND							
11400	INFORMATION SERVICES						GENERAL GOVERNMENT	
42	11400	45330 EQ MT SVCS	317,757.84	333,205.00	333,205.00	259,858.49	340,186.00	2.1%
		Office 365 E1 Licensing x 12 Months. 30 Users.					3,960.00	
		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	
		Amazon Business Prime Subscription.			Provides free two/one day shipping, 45 day payment terms through invoices, discount for business items, reporting functions, and permissions based ordering abilities to accommodate departmental structure.		1,299.00	
		Zoom Licenses					2,500.00	
		ArcGIS Online, Vision GIS			TM 1/29/25: -1,200 (Moved Nearmap to individual detail line and moved remainder of program expenses from Assessing to IT)		8,685.00	
		Web Hosted GIS Data. Annual fee					3,600.00	
		MAP-LINK annual maintenance					2,000.00	
		TRENO SOFTWARE - Annual Maintenance includes extra 500GB of storage above baseline					11,000.00	
		Microsoft 365 E3 Licensing + Defender P2 x 12 Months. 117 licenses					54,756.00	
		PDQ Smart Deploy subscription. Imaging software.					3,600.00	
		Cisco device management license					3,780.00	
		Replacement of 150 IP based phones which cover every department. Also includes wall brackets, sidecars					41,000.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET										
		2024	2025	2025	2025	2026	PCT			
		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE			
1000	GENERAL FUND									
11500	BOARDS & COMMISSIONS						GENERAL GOVERNMENT			
47	11500	41110	REG FT	665.00	6,720.00	6,720.00	525.00	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	23.76	0.00	0.00	0.00	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	100.00	200.00	200.00	0.00	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%	
54	11500	46930	CT AGENCY	91,933.90	80,446.00	105,471.15	31,764.38	88,965.00	10.6%	
			Memorial Day parade, flags, & markers					3,000.00		
				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						
				FY 23 - 0.00						
				FY 24 - 0.00						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET				2024	2025	2025	2025	2026	PCT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND								
11500	BOARDS & COMMISSIONS							GENERAL GOVERNMENT	
54	11500	46930	CT AGENCY	91,933.90	80,446.00	105,471.15	31,764.38	88,965.00	10.6%
			Holiday Lights/Food Trucks		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 + Carry Forwards FY 23 - 12,370.65 + Carry Forwards FY 24 - 6,892.86 + Carry Forwards			20,000.00	
			Windham Drifters Snowmobile Club. Based on previous Fiscal year actual snowmobile registration fees. Acct 1000-32220		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 - 7,229 FY 21 - 6,981 FY 22 - 7,229 FY 23 - 7060 FY 24 - 7,442			7,442.00	
			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 FY 23 - 7,201			9,000.00	
			Volunteer event not held since Covid. Both events to occur next fiscal year. Expect increase in costs for venue, catering, etc.		No volunteer event held in FY 20 or FY 21 due to COVID 19.				
			Time 4 Printing Calendar Sponsor Note: WEDC also sponsors at same level		FY 23 - 1,500 FY 24 - 1,500			1,500.00	
			Watershed protection grants. In previous years, the finance committee		FY 15 - 10,000			38,023.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET						
	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER	PCT CHANGE
recommended basing this amount on the previous year's boat excise tax revenue, which was \$40,386 for FY 2021 acct # 1000-31210		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) GF 17,194 FY 23 - 40,269 FY 24 - 47,811				
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 FY 23 - 10,000 FY 24 - 10,000			10,000.00	
AGE FRIENDLY WINDHAM -		FY 22 carry forward of \$4,919. FY 23 carry forward of \$9,214.			0.00	
Ongoing Age Friendly Committee -						
Development of Webpage - \$1,000.						
Phone - \$60.						
supplies - future workshops 1,950.						
		FY25 Trans to 22120 - Rec Prog \$9,928.20 transferred in Jan 24 Payroll currently being charged in 22120 -41120 part time				
TOTAL 11500 - BOARDS & COMMISSIONS	92,722.66	87,866.00	112,891.15	32,289.38	96,385.00	9.7%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET								
			2024	2025	2025	2025	2026	PCT
			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND							
11600	COMMUNICATION & E-GOV		GENERAL GOVERNMENT					
55	11600	41110 REG FT Communication Director	73,746.58	90,338.00	90,338.00	49,298.20	96,773.00	7.1%
				3.5% COLA			96,773.00	
56	11600	41120 REG PT Compensation for two as-needed Cable TV Station Assistants.	8,305.00	14,560.00	14,560.00	4,527.50	14,560.00	0.0%
				728 HOURS AT \$20/HR			14,560.00	
57	11600	43100 SUPP & MTL General station supplies.	699.53	500.00	500.00	109.98	500.00	0.0%
							500.00	
58	11600	44400 PROF SVCS Granicus streaming/archiving, Legistar legislative management system Civic plus website hosting	56,416.77	51,500.00	51,500.00	49,545.00	51,500.00	0.0%
							43,750.00	
							7,750.00	
59	11600	45330 EQ MT SVCS General equipment replacement of items for both TV-7 and Council Adobe Creative Cloud Subscription. Monsido website ADA compliance tool Canva software Subscription	2,744.67	10,879.00	10,879.00	4,954.23	10,879.00	0.0%
							4,000.00	
							660.00	
							6,020.00	
							199.00	
60	11600	46210 TEL-LAND Data services for 12 months, including 5 static IP addresses.	829.48	2,700.00	2,700.00	277.27	2,700.00	0.0%
							2,700.00	
61	11600	46310 ADVRTSNG Advertising with newspaper and digital ads	0.00	3,500.00	3,500.00	10.55	10,000.00	185.7%
				TM 1/29/25: +6,500			10,000.00	
62	11600	46410 TRV EXP TRAVEL	0.00	500.00	500.00	0.00	500.00	0.0%
							500.00	
63	11600	46910 TRNG/CONF Conference Fee	637.15	1,000.00	1,000.00	0.00	1,000.00	0.0%
				TRAINING & MILEAGE			1,000.00	
64	11600	46920 MMBR DUES Memberships	229.98	200.00	200.00	0.00	200.00	0.0%
							200.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET										
		2024	2025	2025	2025	2026	PCT			
		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE			
1000	GENERAL FUND									
11600	COMMUNICATION & E-GOV						GENERAL GOVERNMENT			
65	11600	47430	OTHR EQP	69.00	1,550.00	1,550.00	486.99	1,550.00	0.0%	
			camera gear, lenses, or media drives					600.00		
			Shure Microphone with tripod					300.00		
			Go Pro Max waterproof, 360 degree, action camera					650.00		
TOTAL 11600 - COMMUNICATION & E-GOV				143,678.16	177,227.00	177,227.00	109,209.72	190,162.00	7.3%	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET									
				2024	2025	2025	2025	2026	PCT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND								
11700	TOWN CLERK								GENERAL GOVERNMENT
66	11700	41110	REG FT	208,290.26	220,347.00	220,347.00	120,891.88	230,078.00	4.4%
			Annual salaries and wages for the Town Clerk and two full-time Deputy Town Clerks.		3.5% COLA			230,078.00	
67	11700	41120	REG PT	32,773.76	33,583.00	33,583.00	12,853.80	0.00	-100.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET

				2024	2025	2025	2025	2026	PCT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
67	11700	41120	REG PT	32,773.76	33,583.00	33,583.00	12,853.80	0.00	-100.0%
Annual wage for one part-time Deputy Clerk position at 24 hours per week								0.00	
				<p>I AM REQUESTING THE CLERK'S OFFICE KEEP OUR 24-HOUR POSITION THAT WE HAVE HAD FOR MANY YEARS. THIS POSITION GIVES US THE FLEXIBILITY AND EXTRA COVERAGE WE NEED, ESPECIALLY DURING BUSY TIMES, I.E., ELECTIONS, DOG LICENSING SEASON, TAX TIME AND PROCESSING AUTO REGISTRATIONS, WHICH ARE ESPECIALLY BUSY AT THE BEGINNING AND END OF EVERY MONTH.</p> <p>THIS POSITION IS ESSENTIAL FOR VACATION COVERAGE OR JUST TO TAKE A DAY OR TWO OFF. NEITHER ANTHONY OR I TOOK A DAY OFF IN DECEMBER BECAUSE IT WOULD HAVE LEFT ONLY ONE PERSON IN THE OFFICE AND UNABLE TO LEAVE FOR A LUNCH BREAK.</p> <p>THIS PERSON IS ESPECIALLY NEEDED ON MONDAYS AND THURSDAYS, OUR TWO BUSIEST DAYS OF THE WEEK. LUNCHES ARE BUSY AND WITH HALF THE STAFF AT LUNCH, IT CAN MAKE FOR LONG-LINES; WITH MORE STAFF WE CAN STAGGER LUNCHES AND HAVE MORE PEOPLE ON HAND TO ASSIST THE PUBLIC.</p> <p>ANOTHER POINT I WOULD LIKE TO MENTION IS THE CLERK'S OFFICE AND THE AUTO REGISTRATION/TAX COLLECTION'S OFFICE IS THE "HUB" OF THE TOWN OFFICE AND HAS THE HIGHEST TRAFFIC VOLUME OF THE ENTIRE BUILDING. I WOULD GUESS THAT IF YOU PUT ALL OF THE OTHER OFFICES TOGETHER AND ADDED UP THE NUMBER OF PEOPLE THEY SEE IN A DAY, IT WOULD BE AS MUCH AS WE CAN SEE IN OUR OFFICES IN A DAY. I REALLY BELIEVE WE NEED TO KEEP THIS VALUABLE POSITION.</p> <p>POSITION WAS REMOVED JULY OF 2024</p> <p>DEPT HEAD REQ FY26 PART-TIME DEPUTY TOWN CLERK +32,762</p> <p>01/29/25 TOWN MANAGER REQUEST REMOVE REQUEST FOR PART TIME DEPUTY TOWN CLERK -\$32,762</p>					

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET			2024	2025	2025	2025	2026	PCT
			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND							
11700	TOWN CLERK							GENERAL GOVERNMENT
67	11700	41120 REG PT	32,773.76	33,583.00	33,583.00	12,853.80	0.00	-100.0%
68	11700	41121 ELECTION Pay for the Warden, Dep. Warden, Election Clerks & Registrars.	15,066.20	14,000.00 DEPT HEAD REQ FY26 REAMINS THE SAME	14,000.00	16,146.89	14,000.00 14,000.00	0.0%
69	11700	41210 OT-REG Overtime compensation typically to cover election time events.	2,876.06	8,000.00 DEPT HEAD REQ FY26 REMAINS THE SAME	8,000.00	4,077.39	8,000.00 8,000.00	0.0%
70	11700	43100 SUPP & MTL This account is for all typical office supplies and materials.	2,863.25	3,000.00	3,000.00	1,785.26	3,000.00 3,000.00	0.0%
71	11700	43610 BOOKS MAPS 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.	455.00	2,500.00	2,500.00	0.00	2,500.00 2,500.00	0.0%
72	11700	43710 POSTAGE Mailing absentee ballots, dog notices & dog licenses done on-line, birth & marriage letters, and voter registration notices. The postage to mail an absentee envelope will be at least .76 per envelope, possibly more depending on the number of ballots.	3,769.36	6,000.00	6,000.00	3,970.49	6,000.00 6,000.00	0.0%
73	11700	44400 PROF SVCS 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.	5,841.20	6,270.00	6,270.00	4,046.77	6,270.00 6,270.00	0.0%
74	11700	45330 EQ MT SVCS Maintenance and support on typewriters and voting machines.	916.00	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.	1,930.17	804.00 New Fairpoint Data line configuration. I increased this by 20% per Brett Burwell's recommendation.	804.00	1,278.65	965.00 965.00	20.0%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET									
		2024	2025	2025	2025	2026	PCT		
		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE		
1000	GENERAL FUND								
11700	TOWN CLERK	GENERAL GOVERNMENT							
76	11700	46310	ADVRTSNG	7,757.20	5,300.00	5,300.00	2,437.01	5,300.00	0.0%
			Legal ads in the Portland Press Herald & non-legal ads/notices in the local Windham papers for Dog notices, Election notices, Town Meeting, etc.					5,300.00	
77	11700	46410	TRV EXP	3,257.74	2,500.00	2,500.00	2,604.60	2,500.00	0.0%
			Food for election workers, absentee voting mileage & meetings the Clerk & Deputies attend.					2,500.00	
78	11700	46510	PRINTING	9,830.37	6,000.00	6,000.00	5,666.78	6,000.00	0.0%
			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.					6,000.00	
									This line is used for printing my Town/School ballots, and I will match the number of ballots the State sends for the Presidential and it is usually 100% of active, registered voters, and all the 4x6 dog reminder cards, voter registration cards and business cards.
79	11700	46910	TRNG/CONF	500.00	1,200.00	1,200.00	430.00	1,200.00	0.0%
			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.					1,200.00	
80	11700	46920	MMBR DUES	340.00	340.00	340.00	245.00	340.00	0.0%
			Memberships to CCMCA, MTCCA & NEACTC for the Clerk & 3 Deputy Clerks. The dues increased for the CCMCA.					340.00	The New England memberships have gone up.
81	11700	47430	OTHR EQP	0.00	0.00	0.00	0.00	0.00	0.0%
								0.00	
								0.00	
TOTAL 11700 - TOWN CLERK				296,466.57	310,744.00	310,744.00	176,434.52	287,053.00	-7.6%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET									
		2024	2025	2025	2025	2026	PCT		
		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE		
1000	GENERAL FUND								
11800	INSURANCE						GENERAL GOVERNMENT		
82	11800	42610	SFTY PGMS	4,202.68	7,000.00	7,000.00	191.57	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							
		FY 22 - \$2,999.00							
		FY 23 - \$3,778.74							
		FY 24 - \$4,202.68							
83	11800	46110	PROP INS	57,447.76	38,414.00	38,414.00	59,572.00	63,881.00	66.3%
		Insurance coverage for Property; Boiler; Electronic Data Processing (EDP); Mobile Equipment; and Crime including Faithful Performance Coverage.		Reflects a 5% increase.				63,881.00	
		FY 17 - 38,471.50		Adjustments made to reflect an overall 5% increase in I P & P insurance.					
		FY 18 - 30,104.00		This number also includes property insurance not through MMA : Keddy Mill (Nautilus Insurance).					
		FY 19 - 39,973.00							
		FY 20 - 41,511.34							
		FY 21 - 26,986.00							
		FY 22 - 27,635.22							
		FY 23 - 32,629.50							
		FY 24 - 57,447.76							
84	11800	46130	PL INS	35,202.00	62,625.00	62,625.00	36,300.00	38,413.00	-38.7%
		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. This number reflects a 5% overall increase to P & P insurance.				38,413.00	
		FY 17 - 27,185.00		Adjustments will be made later.					
		FY 18 - 36,861.00							
		FY 19 - 29,010.00							
		FY 20 - 30,983.00							
		FY 21 - 50,079.00							
		FY 22 - 52,199.00							
		FY 23 - 58,528.20							
		FY 24 - 35,202.00							

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET									
			2024	2025	2025	2025	2026	PCT	
			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE	
1000	GENERAL FUND								
11800	INSURANCE							GENERAL GOVERNMENT	
85	11800	46140	AUTO INS	85,366.00	83,322.00	83,322.00	96,548.00	102,202.00	22.7%
			Insurance coverage for Auto Physical Damage and Auto Liability.		Reflects a 5% overall increase in P & P insurance.			102,202.00	
					Adjustments will be made later.				
			FY 17 - \$52,509.						
			FY 18 - \$57,358.						
			FY 19 - \$64,336.						
			FY 20 - \$71,341.						
			FY 21 - \$70,819.						
			FY 22 - \$73,694.						
			FY 23 - \$77,871.						
			FY 24 - \$85,366.						
TOTAL 11800 - INSURANCE			182,218.44	191,361.00	191,361.00	192,611.57	211,496.00	10.5%	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET									
		2024	2025	2025	2025	2026	PCT		
		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE		
1000	GENERAL FUND								
11900	EMPLOYEE BENEFITS						GENERAL GOVERNMENT		
86	11900	42110	HLTH INS	1,889,461.82	1,998,474.00	1,998,474.00	811,270.07	2,164,253.00	8.3%
			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.		FY26 BUDGET CALCULATION			2,164,253.00	
					HEALTH - 1,732,080				
					BUY BACK - 259,824				
			FY 17 - 935,253.81		01/29/25				
			FY 18 - 1,079,999.93		TOWN MANAGER REQUESTS DUE TO CHANGES				
			FY 19 - 1,182,862.72		HEALTH - 1,904,429				
			FY 20 - 1,197,967.42		BUY BACK - 259,824				
			FY 21 - 1,294,581.37						
			FY 22 - 1,413,058.89						
			FY 23 - 1,735,237.62						
			FY 24 - 1,889,461.82						
87	11900	42115	HRAS	27,570.05	58,500.00	58,500.00	20,393.97	55,500.00	-5.1%
			Health Reimbursement of co-insurance costs for all employee groups.		The PPO-500 plan is considerably less costly to the Town, but puts more burden on the employees. The HRA helps to fill that gap. The industry standard for calculating these costs is 30% of the total liability. The Town has historically runs about 25%. The budgeted number reflects 25% of the total liability.			55,500.00	
			CY17 - 22,547	FY17 NOT TRACKED					
			CY18 - 27,643	FY18 NOT TRACKED					
			CY19 - 41,944	FY19 NOT TRACKED					
			CY20 - 37,545	FY20 - \$42,337.00					
			CY21 - 23,934	FY21 - \$35,131.64					
			CY22 - 28,718	FY22 - \$28,790.69					
			CY23 - 21,861	FY23 - \$23,878.38					
				FY24 - \$27,570.05					

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET								
		2024	2025	2025	2025	2026	PCT	
		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE	
1000	GENERAL FUND							
11900	EMPLOYEE BENEFITS							GENERAL GOVERNMENT
88	11900 42116 FLORES	8,383.75	8,425.00	8,425.00	5,393.55	8,825.00		4.7%
	Payment to a third party vendor Flores & Associates (formerly 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			8,825.00		
			Annual Fee FSA \$875 plus \$450 for new debit cards					
			Average monthly transactions approximately \$7,000.					
			TM 1/29/25: +400 (Debit card fee increase)					
	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 FY 23 MO FEES - \$9,250.60 FY 24 MO FEES - \$8,383.75							
89	11900 42120 DENTAL	76,005.65	71,997.00	71,997.00	27,560.40	73,776.00		2.5%
	Part of Maine Municipal Association monthly invoice for health related benefits for all benefit eligible employees.		01/29/2024			73,776.00		
			TOWN MANANGER REQUEST					
			DUE TO CHANGES					
			+\$530.76					
	FY 20 - 55,226.32 FY 21 - 55,820.91 FY 22 - 58,756.17 FY 23 - 70,463.75 FY 24 - 76,005.65							
90	11900 42130 ST DIS	14,094.09	8,500.00	8,500.00	-3,881.14	8,500.00		0.0%
	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			8,500.00		
			Police Department.					
	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 FY 23 - 11,003.19 FY 24 - 14,094.09							

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET

		2024	2025	2025	2025	2026	PCT		
		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE		
1000	GENERAL FUND								
11900	EMPLOYEE BENEFITS						GENERAL GOVERNMENT		
93	11900	42210	SOC SEC	886,065.39	994,842.00	994,842.00	516,022.19	1,082,435.00	8.8%
		The Town pays FICA (6.2%) and Medicare (1.45%) payroll taxes on wages and the employer's matching contribution to employees' retirement accounts. FICA and Medicare expense for Recreation Programs, a self-funded program, is included in that budget (org 22120).		3.5% COLA CURRENT YEAR CALCULATION:				1,082,435.00	
			FY 17 - \$512,286.70		WAGES - BUDGET - 12,136,093.52				
			FY 18 - \$587,519.17		MPERS 921,081.33				
			FY 19 - \$591,890.22		DEFERRED COMP 224,658.03				
			FY 20 - \$638,188.38		RECREATION PROGRAMS 241,650				
			FY 21 - \$667,748.75		INS BUY BACK 259,823.98				
			FY 22 - \$706,638.55		TOTAL 13,783,306.86 X .0765				
			FY 23 - \$792,253.42		FICA/MEDICARE - 1,054,422.97				
			FY 24 - \$886,065.39		01/29/25				
					WAGES - BUDGET - 12,442,696.04				
					MPERS 980,643.78				
					DEFERRED COMP 224,658.03				
					RECREATION PROGRAMS 241,650				
					INS BUY BACK 259,823.98				
					TOTAL 14,149,471.83 X .0765				
					FICA/MEDICARE - 1,082,434.60				
94	11900	42211	EARN PD LV	0.00	57,620.00	57,620.00	0.00	124,427.00	115.9%
		NEW PROGRAM - STATE OF MAINE EARNED PAID LEAVE LAW. EMPLOYER CONTRIBUTIONS GO INTO EFFECT ON 01/01/2025 AT A PRELIMINARY RATE OF .05%			FULL YEAR FY 26			124,427.00	
					01/29/25				
					TOWN MANAGER REQUEST				
					DUE TO CHANGES				
					+\$3,067				

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET								
			2024	2025	2025	2025	2026	PCT
			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND							
11900	EMPLOYEE BENEFITS						GENERAL GOVERNMENT	
95	11900	42310 DEF COMP	176,131.61	210,150.00	210,150.00	103,112.00	224,659.00	6.9%
		Town matching contributions of up to 6% of regular pay for participants in the Mission Square Retirement Corporation or MaineSTART deferred compensation plans.					224,659.00	
		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 - 167,357.44						
		FY 24 - 176,131.61						
96	11900	42320 MAINE PERS	775,925.58	861,832.00	861,832.00	460,617.79	1,130,645.00	31.2%
		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		01/29/25	TOWN MANAGER REQUEST DUE TO CHANGES		813,245.00	
					+813,245			
		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		01/29/25			309,808.00	
		FY 22 - 520,259.32			TOWN MANAGER REQUEST DUE TO CHANGES			
		FY 23 - 701,740.15			+\$19,963			
		FY 24 - 775,925.58						
		25 YRS - 65 YEARS OLD						
		FOR ALL NON UNION AND PUBLIC WORKS EMPLOYEES						
		FY 25 - ER RATE 9.9%						
		FY 26 - ER RATE						
		RETIRREE/REHIRE PROVISION FOR MSRS. TOWN AND EMPLOYEE CONTRIBUTE 2.5% EACH					7,592.00	

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET								
			2024	2025	2025	2025	2026	PCT
			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND							
11900	EMPLOYEE BENEFITS						GENERAL GOVERNMENT	
97	11900	42410 WRKRS COMP	282,245.85	378,339.00	378,339.00	343,772.80	345,672.00	-8.6%
		Worker's compensation expense insurance premiums. Premiums for Recreation programs are carried in account #22120-42220.		Claims experience has increased despite risk management and loss control efforts; however, the premium is driven not only by claims experience, but by audited payroll records and we have increased the pay of all employees in the past year.			345,672.00	
		FY 17 - 202,558.21						
		FY 18 - 180,376.21						
		FY 19 - 208,708.06						
		FY 20 - 254,658.90						
		FY 21 - 223,721.40						
		FY 22 - 238,262.35						
		FY 23 - 328,587.87						
		FY 24 - 282,245.85						
		THE ABOVE INCLUDE AUDIT ADJUSTMENTS AS RECEIVED.						
98	11900	42510 UNEMP COMP	0.00	7,500.00	7,500.00	0.00	7,500.00	0.0%
		Unemployment benefits as assessed by the State of Maine.		The town is a "direct pay" employer and does not carry unemployment compensation insurance. Budgeted amount reflects growth in overall employment. There is no real way to project these claims.			7,500.00	
		The town is a "direct pay" employer and does not carry unemployment compensation insurance.						
		FY 17 - 3,699.48						
		FY 18 - 9,607.01						
		FY 19 - 0.00						
		FY 20 - 1,192.62						
		FY 21 - 4,924.42						
		FY 22 - 0.00						
		FY 23 - 0.00						
		FY 24 - 0.00						

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET										
				2024	2025	2025	2025	2026	PCT	
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE	
1000	GENERAL FUND									
11900	EMPLOYEE BENEFITS							GENERAL GOVERNMENT		
99	11900	42600	EMP H&S	0.00	3,500.00	3,500.00	0.00	3,500.00	0.0%	
			Wellness program for employees. This was previously in account 11800-42610.		Employee health and wellness is an integral part of employee retention and work/life balance.			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							
			FY 23 - \$543.63							
			FY 24 - \$0.00							
100	11900	42710	TUITION	963.00	10,000.00	20,000.00	3,718.75	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.							
			FY 23 - \$2,889.							
			FY 24 - \$963.							

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET								
			2024	2025	2025	2025	2026	PCT
			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND							
11900	EMPLOYEE BENEFITS							GENERAL GOVERNMENT
101	11900	42711 SEPARATION	0.00	0.00	0.00	0.00	149,749.00	0.0%
		Portion of accrued sick and vacation leave paid out to employees upon separation.		FY26			149,749.00	
		Will be paid from Fund Balance (SEE 1000-37150)		TOWN MANAGER				
				COMP - 40,740.80				
				FICA - 3,116.67				
				EPFML - 407.41				
				457 COMP - 6,925.94				
				TOTAL - 51,190.82				
				TOWN CLERK				
				COMP - 41,414.25				
				FICA - 3,168.19				
				EPFML - 414.14				
				457 COMP - ,484.86				
				TOTAL - 47,481.44				
				POLICE				
				COMP - 21,193.51				
				FICA - 1,621.30				
				EPFML - 211.94				
				PLAN 3C - 2,839.93				
				TOTAL - 25,866.67				
				FIRE				
				COMP - 20,655.14				
				FICA - 1,580.12				
				EPFML - 206.55				
				PLAN 3C - 2,767.79				
				TOTAL - 25,209.60				
102	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 11900 - EMPLOYEE BENEFITS			4,149,450.14	4,677,839.00	4,687,839.00	2,291,933.52	5,397,601.00	15.4%
TOTAL GENERAL GOVERNMENT			6,936,759.22	7,815,439.00	7,855,464.15	4,142,629.26	8,819,835.00	12.9%
TOTAL GENERAL FUND			54,567,052.44	65,074,819.00	67,588,086.55	33,160,750.94	66,826,013.00	2.7%

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20261 TOWN OF WINDHAM - FY 26 OPERATING BUDGET						
	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 MANAGER	PCT CHANGE
GRAND TOTAL	54,567,052.44	65,074,819.00	67,588,086.55	33,160,750.94	69,202,284.00	6.34%